

# BRECON AND DISTRICT MIND

England & Wales · Charity number 1145211

## Details

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Other names	BRECON AND DISTRICT CONTACT ASSOCIATION LIMITED, South Powys Mind
Status	Registered
Legal form	Charitable company
Company number	<a href="#">07814000</a>
Registered	2011-12-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Ty Croeso St David's House 48 Free Street Brecon Powys LD3 7BN
Phone	01874611529
Email	<a href="mailto:info@breconmind.org.uk">info@breconmind.org.uk</a>
Website	<a href="http://www.breconmind.org.uk">www.breconmind.org.uk</a>

## Activities

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**Objects:** Objects2.1 The Objects of the Association are, for the public benefit:2.1.1 to promote the preservation of good mental health in particular by enabling and empowering everyone experiencing mental health problems to live with, manage and recover from their condition. 2.1.2 to relieve the needs of people with mental health problems by working to increase the understanding of mental health and mental health problems by gathering and disseminating information and working to raise awareness, promote understanding and challenge stigma and discrimination.

**Activities:** To meet the needs and ambitions of people who live in Brecon and district and who experience mental distress by providing a wide range of services and activities, empowering choices that will improve mental health and emotional well-being, supporting personal journeys of recovery, increasing understanding and challenging stigma and discrimination

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

## Geography

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- Powys

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£424,393	£424,919	-	-
2024-03-31	£456,612	£516,569	-	-
2023-03-31	£477,906	£641,290	-	-
2022-03-31	£580,719	£529,733	£402,006	27
2021-03-31	£539,540	£399,193	£351,020	24

## Trustees

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Name	Role	Appointed
Amie Louise Evans		2025-02-25
Caradoc Fitzgerald Lowe		2020-07-22
Claire Moore		2022-12-20
David Canning		2018-07-19
Eva Melissa Roshan		2022-12-20
Stephanie Davies		2024-11-19
Willow Amanda Hearne		2025-12-16

**BRECON AND DISTRICT MIND**

England & Wales - Charity number 1145211

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# Accounts

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**REGISTERED COMPANY NUMBER: 07814000 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145211**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
BRECON AND DISTRICT MIND**

Williams Denton Cyf  
Chartered Certified Accountants  
Glaslyn  
Ffordd y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

**BRECON AND DISTRICT MIND**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	9
<b>Statement of Financial Activities</b>	10
<b>Balance Sheet</b>	11
<b>Notes to the Financial Statements</b>	13

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## **BRECON AND DISTRICT MIND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Activities**

Brecon & District Mind's purpose is to be 'Here to help you manage your mental health and wellbeing'. We offer mental health services, support and activities that benefit individuals across the region and invite people and partners to work together for our shared purpose.. Trustees confirm they have had regard to the Charity Commission's guidance on public benefit when planning activities.

Trustees adopted a new Strategic Plan 2024 to 2027 following engagement with staff, volunteers and beneficiaries and the priorities and Values below identified to guide the organisation.

##### **Strategic Priorities**

- " Financial Sustainability
- " Partnerships
- " Organisational Development
- " Digital Choice

##### **Values**

Connection  
Kindness  
Learning  
Honesty

Brecon & District Mind ensures that people with lived experience play an influential role in governance, development and delivery of services. Shared decision making principles are embedded across the organisation.

##### **Key Activities and Services**

Activities delivered across 2024-25 include:

- " Brecon Wellbeing Centre, activities and drop in sessions
- " Individual Information, Support, Talking Therapies & Counselling services,
- " Outreach, Peer support and group activities, eg Bereavement, Support after Suicide (Postvention).
- " Children and Young People wellbeing project at Brecon High School
- " Green Minds gardening and nature based activities
- " Mums Matter Perinatal courses and Social Groups
- " Community events and fundraising activities
- " Valuing Volunteers Project

## **BRECON AND DISTRICT MIND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Volunteer Involvement**

Volunteers play a significant role across Brecon & District Mind. Their lived experience forms a central component of service design and delivery, including:

- " Monthly volunteer forums and volunteer celebration events.
- " Awareness Raising & Fundraising involvement
- " Co delivery of activities
- " Counselling and Work Experience Placements

Throughout the year 36 individual volunteers delivered at least 941 volunteering hours. We are working with volunteers next year to improve ways to record and measure volunteering hours as part of our plan to achieve the Investors in Volunteers Quality Mark in Autumn 2025.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Quality and Governance**

" Mind Quality Mark (MQM) accreditation successfully awarded in March 2025.

" New governing document and membership structure adopted October 2024.

##### **Organisational Development: People & Culture**

" Trustee Eva Roshan appointed People & Culture Lead.

" People & Culture Subcommittee established September 2024.

" Aims include workforce wellbeing, strengthening identity and values, improving communication and building an appreciative environment.

" WCVA Volunteering in Wales Fund grant awarded for a 12 month Valuing Volunteers project.

" Volunteer Project Coordinator appointed Sept 2024.

" Commitment to Values Based Leadership and embedding the values of Kindness, Learning, Honesty and Connection.

" Regular strength based reflective practice implemented for staff and volunteers

" Staff and trustees attended wellbeing and training activities.

" Monthly email newsletter launched.

## **BRECON AND DISTRICT MIND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Services & Projects**

Overall, Brecon & District Mind has supported 853 people

##### **Brecon Wellbeing Centre**

Located in the heart of Brecon Town Centre our community venue hosts our office, the lounge area and 'warm hub', an activities room, well equipped kitchen and rooms for counselling and individual support. Supported by core funding from Powys teaching Health Board and the Moondance Foundation to revitalise the Wellbeing Centre, increase availability of support without appointment and broaden activity programmes. This year over 258 sessions were delivered, and attended by 137 people.

A generous donation has been received from the Moondance Foundation to revitalise the Wellbeing Centre, increase availability of individual in person support without appointment and broaden activity programmes.

##### **Outreach Support**

Weekly sessions based in Community venues in Hay & Talgarth and the Bronllys Walk & Swim club help our support be closer to home for some people living in the area around Brecon. Over the year, over 100 sessions were delivered attended by around 40 people.

'as a non-driver, its within walking distance for me and the support is very good'

'Keeps me well, gives me a routine.. company... support... socialising'

'Its encouraged me to get out of the house and meet new people'.

'Meeting up with other people who are dealing with their own issues - there is no pressure to share. Gail has put me in touch with other help'

##### **Individual Support, Counselling and Talking Therapies**

Our team of Wellbeing Practitioners support people aged 16 plus with 'what matters'. The Wellbeing Team is funded by a number of sources including Powys County Council's Housing Support Grant (HSG / Supporting People), Lottery Funding, Mind's Cost of Living Grant, We are also a partner in the 'Powys In Work Support Service', offering individual wellbeing support, CBT based 'Supported Self Help' and Counselling. We have been successful hosting volunteer Trainee Counsellors to be able to complete their qualifications locally and are trialling the expansion of Counselling to include paid for services in response to requests and to give people more choice. The Counselling team is supported by a new Counselling Coordinator. In 2025 we aim to join the British Association of Counselling & Psychotherapy (BACP) as a member in recognition of the high standards of our Counselling service.

89 individuals have received over 600 counselling sessions.

##### **Green Minds**

We offer opportunities for people to reconnect with themselves and to nature as well as develop practical and meaningful skills. Our approach is to learn and grow together and walk alongside those on a journey to improve and maintain their wellbeing, and we offer safe, healing environments that provide respite from life's daily challenges.

There are opportunities to volunteer as a gardener on our Social & Therapeutic Horticulture project at Brecon Cathedral, participate in one of our eco-therapy programmes, join one of our Branching Out local walks in nature or get involved in craft-making. The Green Minds team provide support to allow people to take manageable steps to build their confidence, skills and bring more peace and happiness into their lives. The project also run regular workshops and events. This has included plant sales and rural craft workshops.

Over the year we have delivered 82 sessions, attended by over 50 beneficiaries. Some have progressed into volunteer roles supporting sessions at Brecon Cathedral Gardens and Watton Allotment.

##### **Children and Young People (CYP) Project**

## **BRECON AND DISTRICT MIND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **ACHIEVEMENTS AND PERFORMANCE**

In partnership with Brecon High School, the wellbeing project has developed significantly from April 2024, offering wellbeing workshops, lunchtime wellbeing walks and awareness raising assemblies.

##### **Outcomes:**

- " 70 learners took part in 6 week wellbeing groups.
- " 60% showed increased wellbeing scores.
- " 7-10 learners attended mindful walks.
- " Multiple groups engaged across the summer holidays.

##### **Achievements:**

- " Increased pupil voice
- " Trusting relationships with staff
- " Pupils self referring for support
- " Improved understanding of sleep, stress and emotional regulation

##### **Quotes and case studies:**

Learners Feedback

- "It's time to be calm and get away from lessons to help mental health"
- "Thank you for everything I have really enjoyed these sessions, they've really helped me"
- "I've learned ways to be calm when anxious"
- "It has made me more confident in myself"
- "Relaxes me for a bit and gives various ways of support"

#### **Mums Matter Course & Social Group**

Funded by The Big Lottery Fund People & Places grant, The project launched in September 2023 and ran until 1st May 2025; during which time we have delivered 7 courses with a total of 125 sessions attended by 87 different people for the Mums Matter programme and 90 sessions attended by 110 different people for the social group. These all have been held at the Subud Hall in Brecon. We have also provided 68 individual mums with 1:1 support sessions.

Feedback from those attending the Mums Matter course and Mums Social peer support group has been overwhelmingly positive and as a team we are very proud of the work undertaken in this project. Mums have identified the importance and benefits of this Mums Matter support within our local community, here are a few comments Mums have shared with us: -

- "Making friends and being able to discuss things freely without judgement"
- "Connecting with other mums understanding how our lives have changed - not being alone on the journey"
- "To meet new mums and to know I'm not alone"
- "It has taught me a lot and helped with my emotions"

#### **Blended CBT**

Led by Ponthafren and alongside Mid & North Powys Mind we are part of a Powys-wide service offering support from a practitioner alongside the SilverCloud online CBT support programme. Outcome data shows that when receiving support from a worker alongside SilverCloud, more people complete the course and people have improved Outcome scores.

#### **Sennybridge & Brecon Leg Club**

They moved their weekly sessions to the Wellbeing Centre in January 2025. The group aligns with our social model of support and sessions held in the Wellbeing Centre improves local awareness of our support.

#### **Bereavement & Postvention**

## **BRECON AND DISTRICT MIND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **ACHIEVEMENTS AND PERFORMANCE**

In partnership with Mid & North Powys Mind we have secured funding to offer Bereavement Counselling and a monthly support group. We also work with Powys' Postvention working group.

#### **Pottery & Art in Mind**

Weekly Pottery for Wellbeing in Crickhowell supports people through art and creativity.

#### **Community Activities**

The Activities Coordinator and Community Fundraiser (appointed May 2024) expanded the number of activities and events offered including:

" Sunday Lunch pilot

" "Buxton Movers" project with Happy Feet Runners at Brecon Athletic Club

" Mental Elf Festive Fun Run (cancelled due to Storm Darragh)

" Wellbeing Activities, led by volunteers including Crafternoon, Poetry, Music and Welsh learners group.

" Pilot support groups, Hearing Voices group with Early Intervention in Psychosis Service & a BiPolar Support group with BiPolar UK

#### **Digital and Communications**

We developed and launched a new website on Mental Health Awareness Day in October 2024 with improved navigation and events calendar.

#### **Partnerships**

Mental Health Providers Network. We receive core funding from Powys teaching Health Board and we regularly meet with them, other local Mental Health Providers and Powys County Council to collaborate together across Powys.

Minds in Powys We work closely with Mid & North Powys Mind & Ystradgynlais Mind to identify common needs and opportunities across the county.

One Mind in Wales We regularly collaborate with Mind Cymru and other Local Minds across Wales linking local insights to national plans and vice versa. The network is an important source of information, support and influence that brings benefits to our work in the local area.

## **BRECON AND DISTRICT MIND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **FINANCIAL REVIEW**

##### **Financial review**

The charity had a small deficit of £526 for the year. Trustees focus on the delivery of restricted-funded projects and the stabilisation of costs, while working towards rebuilding the Charity's unrestricted reserves. Building these reserves remains a key priority in line with the reserves policy to ensure the long-term sustainability of the charity during a period of ongoing financial uncertainty.

##### **Income**

Total income for the year was £424,393, compared with £456,611 in the previous year. There was a decrease in grant income of approximately £30,000.

The majority of Brecon & District Mind's income continues to be from core funding from Powys Teaching Health Board and the contract with Powys County Council's Housing Support Grant, due to be retendered in 2025, reflecting the charity's strong long term partnerships and delivery of commissioned services.

##### **Expenditure**

Total expenditure for the year was £424,919, a significant reduction from £516,568 in the previous year.

The main area of saving was staffing costs, which reduced to £247,572 from £364,511, representing a decrease of £116,939. Which was due in part to projects ending due to the introduction of the new mental health support line '111 option 2' and national Mind's grant to deliver Active Monitoring (now called Supported Self Help). Trustees have made difficult decisions while ensuring that core services and restricted projects continued to be delivered effectively.

##### **Future Financial Sustainability**

Trustees recognise the charity's reliance on a small number of statutory funding sources and have plans to diversify income streams. These plans include expanding community fundraising and developing paid-for services for local employers, community groups and individuals, such as counselling services and training, which are often requested.

These initiatives are intended to strengthen unrestricted income and support the charity's financial resilience in future years.

##### **Reserves policy**

The trustees minimum amount of reserves levels is set at £100,000. The objective of the Trustees is to build a level of free reserves equal to the average fixed commitments for the ensuing 9 months, amounting to approximately £300,000 which would provide the foundations for the future stability of the organization.

The level of free reserves at 31 March 2025 amounted to £155,093 (2024: £84,084)

##### **Going concern**

Trustees consider the charity a going concern based on confirmed funding and operational plans for 2025-26.

##### **Financial Risks**

Key risks include income volatility, cost pressures and reliance on grant funding. Mitigation includes diversification of income, financial oversight monitoring via Finance Committee and regular by trustees.

## **BRECON AND DISTRICT MIND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **PLANS FOR FUTURE PERIODS (2025-26)**

" Year 2 of the organisational strategy to be implemented

" Operational Plan to guide delivery and development

" Trustees are addressing a projected deficit budget through strengthened fundraising, community engagement and earned income

" Continued development of marketing and digital communications

" Trustee training programme to be introduced following training audit

" Investors in Volunteers assessment planned for October 2025

" Volunteer and trustee recruitment evenings to run annually

" Team days for trustees, staff and volunteers to continue. In April 2025, celebrations recognised cultural change, MQM award and positive improvements in shared values and wellbeing

" Implementation of the Equality, Diversity and Inclusion (EDI) Action Plan, overseen by Trustee Lead Stephanie Davies

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document and Governance Review**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

A Governance Review was conducted during the year, resulting in a new governing document approved at an Extraordinary General Meeting in October 2024. Our new Influence and Participation Policy now enables beneficiaries and volunteers to take part and influence throughout the year rather than only at the Annual General Meeting.

##### **Governance and Subcommittees**

The Board operates with two subcommittees, the People and Culture Subcommittee established in September 2024. This group includes Trustee Lead Eva Roshan, the CEO, the Community Development Manager and volunteer representative Sean O'Boyle. The Finance Committee meets quarterly and includes Trustee Lead Crad Lowe, the CEO, Finance Officer and External Accountants.

##### **Trustee Recruitment, Induction and Training**

Trustees are recruited through planned recruitment campaigns, advertised locally and in partnership with Mind Cymru. Prospective trustees complete a structured application process that includes an interview and appropriate due-diligence checks. Candidates are provided with key information, including the Trustee Role Description, and are invited to attend a Board meeting prior to a formal vote of the Trustees to co-opt them during the year.

Once appointed, the Co-Chairs lead a comprehensive induction process, which includes access to essential training and resources to support trustees in fulfilling their duties effectively.

##### **Organisational Management**

From April 2024 an interim management structure operated successfully. Key contracted support included:

" Interim Projects and Development Manager

" Outsourced Virtual Finance Manager (Beyond Profit)

" Freelance HR Officer (Cymryd Rhan)

From December 2024, a new part-time Community and Development Manager strengthened our management capacity alongside the CEO.

## BRECON AND DISTRICT MIND

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

07814000 (England and Wales)

##### Registered Charity number

1145211

##### Registered office

Ty Croeso St David'S House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

##### Trustees

Mr David Canning Consultant  
Ms Stephanie Davies Operations Manager (appointed 19.11.24)  
Ms Amie Louise Evans Nursery Manager (appointed 25.2.25)  
Mr Caradoc Fitzgerald Lowe Joiner  
Ms Claire Moore Self Employed  
Ms Eva Melissa Roshan Writer

##### Company Secretary

Mrs Sally Catherine Morris

##### Independent Examiner

Williams Denton Cyf  
Chartered Certified Accountants  
Glaslyn  
Ffordd y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

Approved by order of the board of trustees on 16<sup>th</sup> Dec 2025 and signed on its behalf by:



Mr Caradoc Fitzgerald Lowe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRECON AND DISTRICT MIND**

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**Independent examiner's report to the trustees of Brecon And District Mind ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

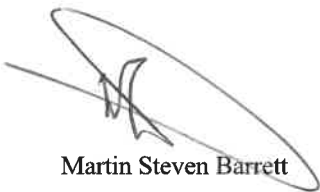
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Martin Steven Barrett

Williams Denton Cyf  
Chartered Certified Accountants  
Glaslyn  
Ffordd y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

Date: ..... 19/12/2025 .....

**BRECON AND DISTRICT MIND****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>23,556</b>	<b>7,659</b>	<b>31,215</b>	36,635
<b>Charitable activities</b>					
GENERAL		<b>266,239</b>	<b>124,174</b>	<b>390,413</b>	417,983
Investment income	2	<b>2,765</b>	-	<b>2,765</b>	1,993
<b>Total</b>		<b>292,560</b>	<b>131,833</b>	<b>424,393</b>	456,611
<b>EXPENDITURE ON</b>					
Raising funds		<b>9,529</b>	-	<b>9,529</b>	5,113
<b>Charitable activities</b>					
GENERAL		<b>212,022</b>	<b>203,368</b>	<b>415,390</b>	511,455
<b>Total</b>		<b>221,551</b>	<b>203,368</b>	<b>424,919</b>	516,568
<b>NET INCOME/(EXPENDITURE)</b>		<b>71,009</b>	<b>(71,535)</b>	<b>(526)</b>	<b>(59,957)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>84,084</b>	<b>94,581</b>	<b>178,665</b>	238,622
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>155,093</b>	<b>23,046</b>	<b>178,139</b>	178,665

The notes form part of these financial statements

**BRECON AND DISTRICT MIND****BALANCE SHEET  
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	6,391	-	6,391	11,100
<b>CURRENT ASSETS</b>					
Debtors	7	5,999	-	5,999	8,969
Cash at bank		158,736	23,044	181,780	178,852
		<u>164,735</u>	<u>23,044</u>	<u>187,779</u>	<u>187,821</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(16,031)	-	(16,031)	(20,256)
<b>NET CURRENT ASSETS</b>		<u>148,704</u>	<u>23,044</u>	<u>171,748</u>	<u>167,565</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>155,095</u>	<u>23,044</u>	<u>178,139</u>	<u>178,665</u>
<b>NET ASSETS</b>		<u>155,095</u>	<u>23,044</u>	<u>178,139</u>	<u>178,665</u>
<b>FUNDS</b>	9				
Unrestricted funds				155,095	84,084
Restricted funds				23,044	94,581
<b>TOTAL FUNDS</b>				<u>178,139</u>	<u>178,665</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BRECON AND DISTRICT MIND**

**BALANCE SHEET - continued**  
**31 MARCH 2025**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16<sup>th</sup> Dec 2025 and were signed on its behalf by:



Mr Caradoc Fitzgerald Lowe - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**BRECON AND DISTRICT MIND****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025****2. INVESTMENT INCOME**

	<b>2025</b>	2024
	£	£
Deposit account interest	<u>2,765</u>	<u>1,993</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2025</b>	2024
	£	£
Auditors' remuneration	<b>3,752</b>	3,498
Depreciation - owned assets	<b>1,598</b>	1,297
Surplus/(deficit) on disposal of fixed assets	<b>(3,044)</b>	1,178

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	36,515	120	36,635
<b>Charitable activities</b>			
GENERAL	195,939	222,044	417,983
Investment income	<u>1,993</u>	-	<u>1,993</u>
<b>Total</b>	<u>234,447</u>	<u>222,164</u>	<u>456,611</u>
<b>EXPENDITURE ON</b>			
Raising funds	5,113	-	5,113
<b>Charitable activities</b>			
GENERAL	<u>271,712</u>	<u>239,743</u>	<u>511,455</u>
<b>Total</b>	<u>276,825</u>	<u>239,743</u>	<u>516,568</u>
<b>NET INCOME/(EXPENDITURE)</b>	(42,378)	(17,579)	(59,957)
Transfers between funds	<u>(7,171)</u>	<u>7,171</u>	<u>-</u>
<b>Net movement in funds</b>	(49,549)	(10,408)	(59,957)

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	133,633	104,989	238,622
	<u>84,084</u>	<u>94,581</u>	<u>178,665</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>			

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 April 2024	13,000	22,947	9,495	45,442
Disposals	-	-	(9,495)	(9,495)
At 31 March 2025	<u>13,000</u>	<u>22,947</u>	-	<u>35,947</u>
<b>DEPRECIATION</b>				
At 1 April 2024	13,000	14,958	6,384	34,342
Charge for year	-	1,598	-	1,598
Eliminated on disposal	-	-	(6,384)	(6,384)
At 31 March 2025	<u>13,000</u>	<u>16,556</u>	-	<u>29,556</u>
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u>-</u>	<u>6,391</u>	-	<u>6,391</u>
At 31 March 2024	<u>-</u>	<u>7,989</u>	<u>3,111</u>	<u>11,100</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	5,700	5,567
Prepayments	299	1,582
	<u>5,999</u>	<u>7,149</u>

**BRECON AND DISTRICT MIND****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025****8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	7,608	12,046
Other creditors	4,543	2,059
Accruals and deferred income	3,880	6,151
	<u>16,031</u>	<u>20,256</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	84,084	71,011	155,095
<b>Restricted funds</b>			
Friends of Brecon Mind	2,941	(2,500)	441
Mums Matter	23,862	(12,422)	11,440
My Generation	2,652	(2,652)	-
Green Minds	9,407	(7,457)	1,950
Children and Young People Fund	20,200	(16,684)	3,516
Crisis Prevention	469	(469)	-
Counselling	4,544	(4,544)	-
Engagement Project	9,930	(9,034)	896
Cost of Living - mental wellbeing	8,349	(5,360)	2,989
VWG	11,250	(11,250)	-
Postvention	977	(103)	874
Buxton Movers	-	938	938
	<u>94,581</u>	<u>(71,537)</u>	<u>23,044</u>
<b>TOTAL FUNDS</b>	<u>178,665</u>	<u>(526)</u>	<u>178,139</u>

**BRECON AND DISTRICT MIND****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025****9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	292,561	(221,550)	71,011
<b>Restricted funds</b>			
Friends of Brecon Mind	-	(2,500)	(2,500)
Art Project	6,257	(6,257)	-
Mums Matter	49,814	(62,236)	(12,422)
My Generation	-	(2,652)	(2,652)
Green Minds	20,221	(27,678)	(7,457)
Children and Young People Fund	1,000	(17,684)	(16,684)
Crisis Prevention	-	(469)	(469)
Counselling	12,422	(16,966)	(4,544)
Engagement Project	1	(9,035)	(9,034)
Cost of Living - mental wellbeing	-	(5,360)	(5,360)
VWG	11,248	(22,498)	(11,250)
Postvention	-	(103)	(103)
MNPM - Bereavement	8,931	(8,931)	-
Ponthafren	13,874	(13,874)	-
Buxton Movers	2,000	(1,062)	938
IWSS			
	6,064	(6,064)	-
	<u>131,832</u>	<u>(203,369)</u>	<u>(71,537)</u>
<b>TOTAL FUNDS</b>	<u>424,393</u>	<u>(424,919)</u>	<u>(526)</u>

**BRECON AND DISTRICT MIND****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025****9. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	133,633	(42,378)	(7,171)	84,084
<b>Restricted funds</b>				
Friends of Brecon Mind	2,821	120	-	2,941
Art Project	4,302	(4,302)	-	-
Mums Matter	16,494	7,368	-	23,862
Dr Sowerby Vehicle	11,094	(1,835)	(9,259)	-
Active Monitoring	13,161	(13,161)	-	-
Social Prescribing	9,022	(9,022)	-	-
Dad's Research	647	(647)	-	-
My Generation	7,209	(4,557)	-	2,652
Green Minds	20,594	(11,187)	-	9,407
Children and Young People Fund	1,133	19,067	-	20,200
Digital Work	559	(559)	-	-
Crisis Prevention	4,921	(4,452)	-	469
Counselling	7,501	(2,957)	-	4,544
Community Listeners	5,531	(5,531)	-	-
Engagement Project	-	9,930	-	9,930
Cost of Living - mental wellbeing	-	(8,081)	16,430	8,349
VWG	-	11,250	-	11,250
Postvention	-	977	-	977
	<u>104,989</u>	<u>(17,579)</u>	<u>7,171</u>	<u>94,581</u>
<b>TOTAL FUNDS</b>	<u>238,622</u>	<u>(59,957)</u>	<u>-</u>	<u>178,665</u>

**BRECON AND DISTRICT MIND****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025****9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	234,447	(276,825)	(42,378)
<b>Restricted funds</b>			
Friends of Brecon Mind	120	-	120
Art Project	3,139	(7,441)	(4,302)
Volunteering			
	2,500	(2,500)	-
Mums Matter	49,180	(41,812)	7,368
Dr Sowerby Vehicle	30	(1,865)	(1,835)
Active Monitoring	47,158	(60,319)	(13,161)
Social Prescribing	20,131	(29,153)	(9,022)
Dad's Research	-	(647)	(647)
My Generation	-	(4,557)	(4,557)
Green Minds	12,561	(23,748)	(11,187)
Children and Young People Fund	21,000	(1,933)	19,067
Digital Work	-	(559)	(559)
Crisis Prevention	23,010	(27,462)	(4,452)
Counselling	4,153	(7,110)	(2,957)
Community Matters	5,155	(5,155)	-
Community Listeners	-	(5,531)	(5,531)
Engagement Project	9,930	-	9,930
Cost of Living - mental wellbeing	11,820	(19,901)	(8,081)
VWG	11,250	-	11,250
Postvention	1,027	(50)	977
	<u>222,164</u>	<u>(239,743)</u>	<u>(17,579)</u>
<b>TOTAL FUNDS</b>	<u>456,611</u>	<u>(516,568)</u>	<u>(59,957)</u>

**BRECON AND DISTRICT MIND****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025****9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	133,633	28,633	(7,171)	155,095
<b>Restricted funds</b>				
Friends of Brecon Mind	2,821	(2,380)	-	441
Art Project	4,302	(4,302)	-	-
Mums Matter	16,494	(5,054)	-	11,440
Dr Sowerby Vehicle	11,094	(1,835)	(9,259)	-
Active Monitoring	13,161	(13,161)	-	-
Social Prescribing	9,022	(9,022)	-	-
Dad's Research	647	(647)	-	-
My Generation	7,209	(7,209)	-	-
Green Minds	20,594	(18,644)	-	1,950
Children and Young People Fund	1,133	2,383	-	3,516
Digital Work	559	(559)	-	-
Crisis Prevention	4,921	(4,921)	-	-
Counselling	7,501	(7,501)	-	-
Community Listeners	5,531	(5,531)	-	-
Engagement Project	-	896	-	896
Cost of Living - mental wellbeing	-	(13,441)	16,430	2,989
Postvention	-	874	-	874
Buxton Movers	-	938	-	938
	<u>104,989</u>	<u>(89,116)</u>	<u>7,171</u>	<u>23,044</u>
<b>TOTAL FUNDS</b>	<u><u>238,622</u></u>	<u><u>(60,483)</u></u>	<u><u>-</u></u>	<u><u>178,139</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	527,008	(498,375)	28,633
<b>Restricted funds</b>			
Friends of Brecon Mind	120	(2,500)	(2,380)
Art Project	9,396	(13,698)	(4,302)
Volunteering			
	2,500	(2,500)	-
Mums Matter	98,994	(104,048)	(5,054)
Dr Sowerby Vehicle	30	(1,865)	(1,835)
Active Monitoring	47,158	(60,319)	(13,161)
Social Prescribing	20,131	(29,153)	(9,022)
Dad's Research	-	(647)	(647)
My Generation	-	(7,209)	(7,209)
Green Minds	32,782	(51,426)	(18,644)
Children and Young People Fund	22,000	(19,617)	2,383
Digital Work	-	(559)	(559)
Crisis Prevention	23,010	(27,931)	(4,921)
Counselling	16,575	(24,076)	(7,501)
Community Matters	5,155	(5,155)	-
Community Listeners	-	(5,531)	(5,531)
Engagement Project	9,931	(9,035)	896
Cost of Living - mental wellbeing	11,820	(25,261)	(13,441)
VWG	22,498	(22,498)	-
Postvention	1,027	(153)	874
MNPM - Bereavement	8,931	(8,931)	-
Ponthafren	13,874	(13,874)	-
Buxton Movers	2,000	(1,062)	938
IWSS			
	6,064	(6,064)	-
	<u>353,996</u>	<u>(443,112)</u>	<u>(89,116)</u>
<b>TOTAL FUNDS</b>	<u>881,004</u>	<u>(941,487)</u>	<u>(60,483)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**BRECON AND DISTRICT MIND**

England & Wales - Charity number 1145211

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# Accounts

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Charity registration number 1145211

Company registration number 07814000 (England and Wales)

## **BRECON AND DISTRICT MIND**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024



**MITCHELL ASSOCIATES**  
CHARTERED ACCOUNTANTS

# BRECON AND DISTRICT MIND

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 26

# **BRECON AND DISTRICT MIND**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

#### **Objectives and activities**

##### ***Objects and aims***

The charity's objects as laid down in the Memorandum and Articles are specifically restricted to the following:

- a) To promote the preservation of good mental health in particular by enabling and empowering everyone experiencing mental health problems to live with, manage and recover from their condition.
- b) To relieve the needs of people with mental health problems by working to increase the understanding of mental health and mental health problems by gathering and disseminating information and working to raise awareness, promote understanding and challenge stigma and discrimination.

The organisation seeks to promote these objectives through our purpose: "Here when you need us to help you manage your mental health and wellbeing"

- A range of services and opportunities that support people with mild to moderate mental health problems or emotional distress to receive support including peer support and connections, information and signposting, workshops and training and listening-based services.
- Supporting and enabling service users to recognise and build on their strengths, identify their personalised goals 'what matters' to them and provide support and guidance as needed to find ways to work towards them.
- Encouraging people with an interest in mental health, including people with lived experience and their families, contribute to the planning, development, delivery and monitoring of Brecon and District Mind's activities and local and national mental health services.
- Liaising and working in partnership with other organisations and teams within and outside the area of mental health.
- Developing and strengthening links within the local community, listening to identify local needs & opportunities and make plans together so that people living & working in the area live well.
- Working effectively as part of the Mind network maintaining the Mind Quality Mark in our service delivery with a positive approach to maintaining and developing relationships with other local Minds.

##### ***Objectives, strategies and activities***

Objectives for 2023-24

At the start of the financial year, Brecon & District Mind were undergoing significant structural changes due to a reduction in available funds. The objectives set by the Trustees this year were to complete the restructure and ensure stability of remaining services.

##### ***Fundraising disclosures***

Fundraising remains a priority and we are working with a Fundraising Consultant to make grant applications, particularly for our successful projects and services to be able to continue. We realise that we need to continue to diversify our funding streams to be sustainable in the future.

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

---

### *Public benefit*

Trustees are aware of the public benefit requirement. Our activities are open to all those in the Brecon and District area who identify themselves as suffering with mental illness or mental distress. All our charitable activities, as described above, focus on our key aims of the prevention and relief of mental distress and illness and increasing opportunities to raise awareness and offer support to individuals within the community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### *Use of volunteers*

Volunteer feedback has contributed to a successful funding bid to WCVA's Volunteering in Wales funding to deliver a 'Valuing Volunteers' project that will improve volunteering experience at Brecon & District Mind.

In early 2023, we welcomed Counselling and Psychotherapy trainees to be able to complete their therapeutic practice hours and increased our counselling service capacity.

### **Achievements and performance**

This year the organisation has focused on stability and improvements to meet the Mind Quality Mark.

#### Key Activities

Our records indicate that we supported 925 people across 5353 individual activity sessions and 7665 attendances at those sessions. Compared to last year, these numbers are a decrease. This was expected due to the end of the funding for the Social Prescribing Project, which accounted for the majority of GP referrals, and the Active Monitoring Project with Mind Cymru. The vast majority of our enquiries and referrals are self-referrals.

#### Activities

**Strategic development and lived experience engagement.** Workshops were held with Trustees, Staff, Volunteers, Members and Service Users to influence the direction and priorities of the charity to feed into a 2024-27 strategic plan. Forum meetings with service users were held by the CEO to share information and receive feedback.

### **Services and Support**

Throughout the year we have continued to deliver a range of support services and opportunities as well as introduce new services in partnership with other organisations.

*Drop in information and peer support at our Community Wellbeing Centre in Brecon town centre, continuing to open 5 days a week from 1-4pm, including poetry, art and wellbeing groups.*

Individual person-centred support helping people with 'what matters' to them.

Counselling services. This year we hosted student counsellors and psychotherapist placements to complete their qualifications and provide more counselling. 100% of counselling clients' outcomes showed an improvement in their wellbeing.

Green Minds nature wellbeing garden at Brecon Cathedral & allotment groups, 6 week courses and workshops for wellbeing in outdoor spaces.

Weekly outreach support groups in Hay on Wye & Talgarth and weekly swim and walk group in Bronllys in partnership with the Community Mental Health Team based at Ty Illyd.

Supported Self Help (formerly known as Active Monitoring) a 6 week guided programme as part of Mind Cymru's project across Wales.

Pottery sessions at Peak in Crickhowell

Mums Matter courses and Mums social group & creche. This year we secured funding from the National Lottery Community fund to support the project for a further 18 months.

# **BRECON AND DISTRICT MIND**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

---

Peer support group for people bereaved by suicide and bereavement counselling in partnership with Minds in Powys. We also worked with Powys teaching Health Board's Postvention team as part of a county wide project.

The Sanctuary service reduced to telephone-only support in January however included support on Saturdays so that support from Brecon & District Mind was available 7 days a week until the end of September 2024 as the new Wales-wide 111 option 2 service was launched.

Joined with Minds in Powys (Mid & North Powys Mind and Mind Ystradgynlais) to deliver the new Powys In Work Support Service, offering individual wellbeing support, Supported Self Help and Counselling.

Joined a consortium with Ponthafren and Mid & North Powys Mind to deliver Blended CBT (Cognitive Behavioural Therapy) support alongside the online Silvercloud system on behalf of Powys teaching Health Board.

#### **Annual Survey results**

90% of people scored their experience as 8/10 or higher (60% scored 10/10)

81% of people said 'Very Likely' or 'Definitely' to recommending Brecon & District Mind

21 people said they would like to get more involved with Brecon and District Mind

#### Themes of improvement

- \* better communication – cancelled appointments
- \* better advertisement
- \* more talks
- \* internal communication

#### What do we do well

'Time to listen and offer advice' 'The Mums Matter Course' 'Brought me out of a very dark place, helped me learn how to cope'  
'Always there to help' 'The Mums social group is so lovely, staff are amazing make you feel welcome and so approachable'  
'Really good counselling' ' Been very reliable and punctual with very nice telephone manner'

#### How could we be better

Good advertising to notify people of the services available / Make access easier, self referral maybe, instant support, talking to the same person / Offer clearer communication. I often didn't know what was going on

What would you like to see on offer

Acupuncture / Support for Dad's / Group therapy / More social events / More mindful activities / I don't feel it needs to offer more than it does / Check ins every 1-2 months to monitor and remind people / Eco therapy that aren't during working hours / Appointments in Hay / Nothing different

#### Comments

I was apprehensive but talking with someone really helped me when I was at my lowest. I know that I could contact them if I needed to.

Mind and everyone involved in my recovery have literally saved my life , the medical approach wasn't what I needed , it was very black and white . Mind offers a holistic approach , I have had 2 great counsellors , wellbeing and rang sanctuary service on numerous occasions as well as attending groups . I still have a long way to go but I have hope now .

Amazing people working and giving support but I think more resources needed and more flexible times for appointment, out of work hours appointments as it makes it difficult to leave work for an appointment plus you then have to tell your boss etc

#### **Business Continuity**

From December to March, a number key personnel were absent and Business Continuity Plan was followed to ensure that the most vital commitments were made.

# **BRECON AND DISTRICT MIND**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Financial review**

As this year's accounts show, the costs of the organisation exceeded our income. During the year the financial systems and processes were reviewed and Trustees engaged charity finance experts Beyond Profit's services.

#### ***Policy on reserves***

The trustees minimum amount of reserves levels is set at £100,000. The objective of the Trustees is to build a level of free reserves equal to the averaged fixed commitments for the ensuing 9 months, amounting to approximately £300,000 which would provide the foundations for the future financial stability of the organisation.

The level of free reserves at 31 March 2024 amounted to £74,973.

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

Priorities for the next year will be

Completing improvements to support the organisation and achieving the Mind Quality Mark including governance, leadership and digital skills and cyber security.

Improvements to communications, including new website and e-newsletter.

Including more people in our organization that share the same values and purpose, including lived experience involvement, community fundraising and improving the experience of volunteers.

Delivering a new project in partnership with Brecon High School providing workshops and activities that promote mental wellbeing.

Launching a 3 year strategic plan that will help us navigate the current climate and increasing local needs.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is a Company Limited by Guarantee and so reports annually to both The Charity Commission and Companies House. We are governed by the organisation's Memorandum and Articles and as an affiliated member of the national charity Mind we are required to operate within and are assessed against the Mind Quality Standards.

Our Memorandum and Articles of Association were reviewed and updated in November 2021.

##### ***Recruitment and appointment of trustees***

We aim for an annual intake of Trustees as appropriate depending on annual retirement by rotation and skills needed. Our recruitment and selection process are aimed at attracting people who share our values of "Openness, Caring, Honesty, Commitment and Empathy". We endeavour to represent the community and age range we serve and typically recruit through adverts posted on social media and at all local volunteer websites/noticeboards.

Trustees are appointed through an application and selection process. Potential Trustees attend at least two Board meetings as observers in order for both parties to explore the suitability of the opportunity.

New Trustees are given an Induction Pack and training, funded by the organisation as appropriate to their needs. Courses are available through Mind or PAVO (Powys Association of Voluntary Organisations). The initial year is generally one of induction which may be after appointment and a period of attending board meetings.

Trustees may be elected at the AGM or appointed in which case they must stand for re-election at the next AGM.

# **BRECON AND DISTRICT MIND**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024**

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### ***Organisational structure***

The governing body is a Board of Trustees/Directors (referred to within this report as Trustees) to whom the CEO reports to. The Trustees provide the CEO with strategic and policy support.

The Board of Trustees meet monthly to review the activities and affairs of the organisation and oversee the strategic and general management. Decisions are made through discussion and consensus.

The Co-Chairs of Trustees have regular formal supervision meetings with the CEO to review any issues relating to personal development and training, identify stress factors, explore areas where support is needed and to show encouragement, value and reassurance.

A new committee was developed this year including Co-chairs, Treasurer, CEO and Operations Manager to provide ongoing oversight and support throughout the challenging period of change and development.

### **Relationships with related parties**

#### **National Mind and Mind Cymru**

We are a network partner with National Mind and, as such, we have access to support, advice and information from them and contribute our local insights to national networks. We have a Network Relations Lead whose support has proved very beneficial to us over the year.

We take part in One Mind in Wales meetings where we are able to link our local insights into the Welsh & UK framework. Our participation enables us to receive intelligence and advice on what is happening and what developments are being planned nationally. Our insights and data can be shared in this forum.

We have a memorandum of understanding with Mid & North Powys Mind and Mind Ystradgynlais as 'Minds in Powys' to enable us to partner regionally and meet the needs of the whole County.

#### **Other Organisations**

We continue to work with a range of other local organisations that enable us to provide the best service for our service users.

Powys Association of Voluntary Organisations (PAVO), including Community Connectors

The Mental Health Provider Network,

Powys teaching Health Board, including Local Mental Health, CMHT The Community Mental Health Teams and Child & Adolescent Mental Health Services CAMHS

Powys County Council, including the Housing Support Team, Social.

Brecon Beacons National Park Authority

Brecon Cathedral

# **BRECON AND DISTRICT MIND**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### *Major risks and management of those risks*

The Trustees have a process in place for identifying Risks to the organisation. The Risk Register logs the risks to the organisation that need to be monitored. A traffic light system is in place to indicate the severity of the risk with red being the severest. The Risk Register is a Board Meeting Agenda item and is reviewed every month.

Our Risk Management Principles are:

1. We will share our actions and plans
2. We will talk about and highlight our worries and concerns
3. Managing risk is everybody's responsibility
4. We will have a clear pathway from reporting to action
5. Each risk will have the right owner
6. We will effectively monitor the pathways of action at the right time
7. We will focus our energy on the high impact / high probability risks
8. It's OK to learn from our mistakes and adapt
9. We will support positive risk taking for the benefit of our members (finding ways to say yes!)

Currently the perceived Top Risks are:

1. Withdrawal of funding
2. Reputation (e.g. poor service, project longevity)
3. The lack of or the retention of the right staff
4. Capacity impacts (e.g. Covid)
5. Relationship with National Mind and other Local Minds
6. People not understanding our Purpose or having clarity of our role(s)
7. Right attitudes / opinions are not expressed in line with our values and principles
8. Safeguarding
9. Legal responsibilities / making an impact
10. What we offer is not what our members / service users want!

# **BRECON AND DISTRICT MIND**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024**

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### **Reference and Administrative Details**

#### **Trustees :**

D Canning

C Lowe

H Maling (resigned 30 September 2024)

C Moore

E Roshan

A Knox (resigned 16 January 2024)

#### **Secretary:**

Z Porter (resigned 23 April 2024)

S Morris (appointed 23 April 2024)

#### **Principal Office:**

Tŷ Croeso

St David's House

48 Free Street

Brecon

Powys

LD3 7BN

#### **Company Registration Number:**

07814000

#### **Charity Registration Number:**

1145211

#### **Bankers**

Lloyds Bank

Scottish Widows

Monmouthshire Building Society

#### **Independent Examiner:**

Mitchell Associates Limited

Chartered Accountants

St Davids House

48 Free Street

Brecon

Powys

LD3 7BN

# **BRECON AND DISTRICT MIND**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

#### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term deposits.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

### **Administration**

#### **External Certification:**

We continue to strive for organisational excellence by adhering to the Mind Quality Mark.

#### **Management Systems**

This year we have reviewed and invested further into the systems that strengthen the services & support we offer.

We have further developed Xero financial software which has helped to increase efficiency of the budgeting process and financial reporting.

We have also made changes to our contact management database, Lamplight, to give us statistical information about our services.

All these improvements have enabled the Trustees and Management to make data driven decisions.

All our databases that contain personal and sensitive information to comply with Data Protection law.

Brecon and District Mind are members of the Health Assured Employee Assistance Programme which offers independent workplace support for staff.

Mitchell Associates continues to support with payroll, accounting and pension auto-enrolment.

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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### Statement of Trustees Responsibilities

The trustees (who are also the directors of Brecon And District Mind for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 17/12/24 and signed on its behalf by:

Crad Lowe



Co-Chair and Treasurer

# BRECON AND DISTRICT MIND

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRECON AND DISTRICT MIND

---

I report to the trustees on my examination of the financial statements of Brecon And District Mind (the charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACA BFP, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Mitchell Associates Ltd**

**J P Mitchell ACA BFP**

St Davids House

48 Free Street

Brecon

Powys

LD3 7BN

UK



Dated: 17/12/24

# BRECON AND DISTRICT MIND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations	3	27,445	9,188	36,633	65,552
Charitable activities	4	205,009	212,977	417,986	411,642
Investments	5	1,993	-	1,993	712
<b>Total income</b>		<u>234,447</u>	<u>222,165</u>	<u>456,612</u>	<u>477,906</u>
<b>Expenditure on:</b>					
Raising funds	6	5,113	-	5,113	1,709
Charitable activities	7	270,534	239,744	510,278	639,581
Other	12	1,178	-	1,178	-
<b>Total expenditure</b>		<u>276,825</u>	<u>239,744</u>	<u>516,569</u>	<u>641,290</u>
<b>Net outgoing resources before transfers</b>		<u>(42,378)</u>	<u>(17,579)</u>	<u>(59,957)</u>	<u>(163,384)</u>
Gross transfers between funds		<u>(7,171)</u>	<u>7,171</u>	<u>-</u>	<u>-</u>
<b>Net expenditure for the year/ Net movement in funds</b>		<u>(49,549)</u>	<u>(10,408)</u>	<u>(59,957)</u>	<u>(163,384)</u>
Fund balances at 1 April 2023		<u>133,633</u>	<u>104,989</u>	<u>238,622</u>	<u>402,006</u>
<b>Fund balances at 31 March 2024</b>		<u><u>84,084</u></u>	<u><u>94,581</u></u>	<u><u>178,665</u></u>	<u><u>238,622</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# BRECON AND DISTRICT MIND

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	14		11,101		15,053
<b>Current assets</b>					
Debtors	15	8,972		44,665	
Cash at bank and in hand		178,850		202,219	
		<u>187,822</u>		<u>246,884</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(20,258)</u>		<u>(23,315)</u>	
Net current assets			167,564		223,569
<b>Total assets less current liabilities</b>			<u>178,665</u>		<u>238,622</u>
<b>Income funds</b>					
Restricted funds	18		94,581		104,989
Unrestricted funds			84,084		133,633
			<u>178,665</u>		<u>238,622</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 17/12/24

  
C Lowe  
Trustee

Company registration number 07814000

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Brecon And District Mind is a private company limited by guarantee incorporated in England and Wales. The registered office is Ty Croeso, St David's House, 48 Free Street, Brecon, Powys, LD3 7BN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property improvements	Over term of the lease
Furniture and equipment	20% reducing balance
Motor vehicles	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.8 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 3 Donations

	Unrestricted funds	Restricted funds	Total	Total
	2024 £	2024 £	2024 £	2023 £
Donations and gifts	12,405	4,933	17,338	12,071
Grants	15,000	-	15,000	50,584
Membership fees	-	120	120	124
Fundraising	40	4,135	4,175	2,773
	<u>27,445</u>	<u>9,188</u>	<u>36,633</u>	<u>65,552</u>

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 3 Donations

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
<b>Grants</b>				
Lloyds Foundation	-	-	-	35,584
Garfield Weston	-	-	-	15,000
Postcode Community Lottery	15,000	-	15,000	-
	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>50,584</u>

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 4 Charitable activities

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Grants</b>		
Morel Trust	1,000	-
Powys Local Health Board	134,302	164,191
Powys CC	62,981	68,062
PAVO	-	19,987
Mind Cymru	48,978	82,100
Mid Powys Mind	26,146	11,809
National Lottery	48,673	-
National Grid	5,155	-
Redkite Health Solutions	20,131	60,392
CLA Charitable Trust	3,500	-
Brecon Town Council	4,000	-
Coop Local Community Fund	-	1,891
Adam Hallas	-	710
Oakdale Trust	1,000	-
Rank Foundation	2,500	-
WCVA	11,250	-
BBNP	1,323	-
Di Walker Foundation	21,000	-
Ponthafren	5,617	-
Magic Little Grant	500	-
Brecknock Art Trust	-	2,500
	<u>417,986</u>	<u>411,642</u>
<b>Analysis by fund</b>		
Unrestricted funds	205,009	129,325
Restricted funds	212,977	282,317
	<u>417,986</u>	<u>411,642</u>

### 5 Investments

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Interest receivable	<u>1,993</u>	<u>712</u>

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising and publicity		
Other fundraising costs	5,113	1,709
	<u>5,113</u>	<u>1,709</u>

### 7 Charitable activities

	Total 2024	Total 2023
	£	£
Staff costs	364,511	494,438
Direct costs	55,799	54,572
	<u>420,310</u>	<u>549,010</u>
Share of support costs (see note 8)	80,637	82,626
Share of governance costs (see note 8)	9,331	7,945
	<u>510,278</u>	<u>639,581</u>
<b>Analysis by fund</b>		
Unrestricted funds	270,534	193,824
Restricted funds	239,744	445,757
	<u>510,278</u>	<u>639,581</u>

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 8 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Staff costs	-	5,560	5,560	4,200
Depreciation	2,773	-	2,773	3,764
Establishment costs	35,846	-	35,846	39,427
Office expenses	26,092	-	26,092	20,391
Printing, postage and stationery	3,782	-	3,782	5,189
Repairs	300	-	300	1,686
Sundry costs	1,435	-	1,435	1,487
Travel costs	620	-	620	1,678
Advertising	1,222	-	1,222	1,171
Subscriptions	48	-	48	1,567
Consultancy costs	6,723	-	6,723	3,465
Staff Training	1,796	-	1,796	2,801
Independent examiner fee	-	3,498	3,498	3,326
Bank charges	-	273	273	419
	<u>80,637</u>	<u>9,331</u>	<u>89,968</u>	<u>90,571</u>
Analysed between				
Charitable activities	<u>80,637</u>	<u>9,331</u>	<u>89,968</u>	<u>90,571</u>

### 9 Net movement in funds

	2024	2023
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	2,773	3,764
Loss on disposal of tangible fixed assets	1,178	-
	<u>3,951</u>	<u>3,764</u>

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Employees	<u>22</u>	<u>30</u>

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

### 11 Employees

Employment costs	2024 £	2023 £
Wages and salaries	347,545	465,009
Social security costs	16,727	26,128
Other pension costs	5,799	7,501
	<u>370,071</u>	<u>498,638</u>

The total employee benefits of key management personnel of the charity were £109,030 (2023 - £127,846)

There were no employees whose annual remuneration was more than £60,000.

### 12 Other

	Unrestricted funds	Total
	2024 £	2023 £
Net loss on disposal of tangible fixed assets	1,178	-
	<u>1,178</u>	<u>-</u>

### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 14 Tangible fixed assets

	Leasehold property improvements	Furniture and equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2023	13,000	24,826	9,495	47,321
Disposals	-	(1,879)	-	(1,879)
At 31 March 2024	13,000	22,947	9,495	45,442
<b>Depreciation and impairment</b>				
At 1 April 2023	13,000	13,661	5,608	32,269
Depreciation charged in the year	-	1,997	776	2,773
Eliminated in respect of disposals	-	(701)	-	(701)
At 31 March 2024	13,000	14,957	6,384	34,341
<b>Carrying amount</b>				
At 31 March 2024	-	7,990	3,111	11,101
At 31 March 2023	-	11,164	3,889	15,053

### 15 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	5,567	44,292
Prepayments and accrued income	3,405	373
	8,972	44,665

### 16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	12,045	14,022
Accruals and deferred income	8,213	9,293
	20,258	23,315

### 17 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,799 (2023 - £7,501).

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	
Friends of Brecon Mind	2,821	120	-	-	2,941
Art Project	4,302	3,139	(7,441)	-	-
Volunteering	-	2,500	(2,500)	-	-
Mums Matter	16,494	49,180	(41,812)	-	23,862
Dr Sowerby Vehicle	11,094	30	(1,865)	(9,259)	-
Active Monitoring	13,161	47,158	(60,319)	-	-
Social Prescribing	9,022	20,131	(29,153)	-	-
Dad's Research	647	-	(647)	-	-
My Generation	7,209	-	(4,557)	-	2,652
Green Minds	20,594	12,561	(23,748)	-	9,407
Children and Young People Fund	1,133	21,000	(1,933)	-	20,200
Digital Work	559	-	(559)	-	-
Crisis Prevention	4,921	23,010	(27,462)	-	469
Counselling	7,501	4,153	(7,110)	-	4,544
Community Matters	-	5,155	(5,155)	-	-
Community Listeners	5,531	-	(5,531)	-	-
Engagement Project	-	9,930	-	-	9,930
Cost of Living - mental wellbeing	-	11,820	(19,901)	16,430	8,349
VWG	-	11,250	-	-	11,250
Postvention	-	1,027	(50)	-	977
	<u>104,989</u>	<u>222,164</u>	<u>(239,743)</u>	<u>7,171</u>	<u>94,581</u>

The Friends of Brecon and District Mind relates to money raised and spent by the Friends for the benefit of the organisation. These funds can only be utilised as approved by the committee of The Friends of Brecon and District Mind.

The Arts project comprises funds received from the Creative Therapies to fund the operation of the arts project.

Volunteering, represents funding from Powys CC towards recruiting 20 new volunteers; raising £5,000 through community events and supporting 200 new service users in groups or activities.

Mind Mums Matter represents funding from Comic Relief via National Mind towards a 2 year peri-natal service. As well as funding from Magic Little Stars.

Dr Sowerby represents funding received to purchase a vehicle to be used for various projects within Brecon and District Mind.

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 18 Restricted funds

Supported Self Help (previously Active Monitoring) represents funding from Mind, WCVA, Santander, Awards for All and Next Steps towards training, salaries, transport, volunteer expenses and overheads.

Social Prescribing represents funding from Welsh Government via Mind Cymru and Red Kite Health Solutions for a mental health specific social prescribing research project.

Dad's Research represents funding from Powys Local Health Board towards a peri-natal service.

My Generation represents funding from Mind, Community Foundation Wales and Percy Davies Institution to run a programme for people aged over 50, to reduce social isolation.

Green Minds represents funding from Powys Association of Voluntary Organisations - The Social Value Fund, Princes Trust and Mind for an eco therapy project.

Children and Young People represents funding from Community Foundation in Wales for the development of a children's and young peoples mental health service.

Digital Work represents funding from Community Foundation Wales to assist with digital support throughout the COVID pandemic.

Crisis Prevention represents funding from Powys County Council to assist with funding the Twilight Service offered.

Counselling represents funding from the National Lottery to support with the COVID response therapy.

Bereavement Support represents funding from Mid and North Powys Mind towards a support group for those who have been bereaved or impacted by suicide loss.

Community Listeners - represents funding from PAVO to a programme to build a network of people who are able to give skilled, strength based, empowering listening support within their communities.

Community Matters represents funding from National Grid Community Matters Fund towards towards the costs of operating a warm bank in our community building.

Cost of Living - Mental wellbeing represents funding from Mind

VWG - represents funding from WCVA towards staff costs, staff training, equipment costs, as well as some volunteer expenses.

IWSS represents funding from Mid & North Powys Mind towards counselling and room hire costs.

Postvention represents funding from Powys Teaching Health Board.

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Restricted funds

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
Friends of Brecon Mind	2,701	120	-	-	2,821
Art Project	12,172	3,724	(11,594)	-	4,302
Volunteering	-	7,681	(7,681)	-	-
	11,610	50,000	(61,610)	-	-
Mums Matter	60,808	-	(44,314)	-	16,494
Dr Sowerby Vehicle	13,518	-	(2,424)	-	11,094
Active Monitoring	45,564	63,720	(96,123)	-	13,161
Social Prescribing	8,514	60,392	(59,884)	-	9,022
Dad's Research	4,237	-	(3,590)	-	647
My Generation	13,296	-	(6,087)	-	7,209
Green Minds	39,781	2,622	(21,809)	-	20,594
Children and Young People Fund	31,698	950	(31,515)	-	1,133
Digital Work	664	-	(105)	-	559
Crisis Prevention	773	59,075	(54,927)	-	4,921
Counselling	9,810	8,873	(11,182)	-	7,501
Community Matters	9,206	9,250	(18,456)	-	-
Community Listeners	-	19,987	(14,456)	-	5,531
	<u>264,352</u>	<u>286,394</u>	<u>(445,757)</u>	<u>-</u>	<u>104,989</u>

#### 19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Total
	2024 £	2024 £	2024 £	2023 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	9,111	1,990	11,101	15,053
Current assets/(liabilities)	74,973	92,591	167,564	223,569
	<u>84,084</u>	<u>94,581</u>	<u>178,665</u>	<u>238,622</u>

#### 20 Operating lease commitments

	2024 £	2023 £
Within one year	3,230	19,382
Between two and five years	-	3,230
	<u>3,230</u>	<u>22,612</u>

# **BRECON AND DISTRICT MIND**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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### **20 Operating lease commitments**

Made up of rental commitments which are due to end in May 2024

### **21 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).

**BRECON AND DISTRICT MIND**

England & Wales - Charity number 1145211

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# Accounts

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Charity registration number 1145211

Company registration number 07814000 (England and Wales)

**BRECON AND DISTRICT MIND**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023



# BRECON AND DISTRICT MIND

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 13
Independent examiner's report	14
Statement of financial activities	15
Balance sheet	16
Notes to the financial statements	17 - 27

---

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

### Objectives and activities

#### *Objects and aims*

The charity's objects as laid down in the Memorandum and Articles are specifically restricted to the following:

- a) To promote the preservation of good mental health in particular by enabling and empowering everyone experiencing mental health problems to live with, manage and recover from their condition.
- b) To relieve the needs of people with mental health problems by working to increase the understanding of mental health and mental health problems by gathering and disseminating information and working to raise awareness, promote understanding and challenge stigma and discrimination.

The organisation seeks to promote these objectives through:

- Providing open access to support through a range of services, information, signposting to other services, and a range of therapeutic social, leisure and educational opportunities designed to promote mental and physical health and to increase individuals' self-confidence and well-being.
- Supporting and enabling service users to identify their individual goals and work towards their own well-being.
- Encouraging service users to contribute to the planning, development, delivery and monitoring of Brecon and District Mind's activities and local mental health services.
- Liaising and working in partnership with statutory and voluntary agencies within and outside the area of mental health.
- Working effectively as part of the Mind network maintaining the Mind Quality Mark in our service delivery with a positive approach to maintaining and developing relationships with other local Minds.
- Developing and strengthening links within the local community and identifying opportunities for volunteering and employment and to ensure people who experience mental distress can be fully integrated in to all aspects of life in the community.
- Diversifying our sources of income and strengthening our financial reserves in order to ensure the long-term sustainability of the organisation.

Our Purpose is very important to everyone who is engaged in the organisation in whatever capacity:

“Here when you need us to help you manage your mental health and wellbeing”

#### *Objectives, strategies and activities*

##### Objectives for 2022-2023

Brecon and District Mind's overall Purpose is “Here when you need us to help you manage your mental health and wellbeing” for local people in the surrounding area. The Trustees meet regularly with the Chief Executive Officer to review how services are being delivered and to ensure the purpose is being met with the resources available. Scrutiny and support are focused not only on the short term but also, on the medium to long term as part of Charity Commission requirements around effective and proactive governance, accountability and ensuring that the Charity is operating within the relevant legislation.

1. Recruit new Chief Executive Officer and Family & CYP Development Manager
2. Sustainability of services and the organisation
3. Understanding and meeting the needs in the communities we support
4. Opportunities for partnership to meet our objectives.

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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Achievement of these objectives:

Board of Trustees' Strategies:

1. Develop a more sustainable financial model fit for purpose and the future through the creation of a finance subcommittee.
2. Introduce a change management process to review the operational roles and structure within the organisation. This will be achieved through the creation of a People and Funding subcommittee to implement and monitor the new arrangements.
3. We will continue to hold staff workshops to understand what people need when they approach us for support to learn how and where to improve the services and activities we offer.
4. We intend to explore a range of networks and opportunities including Mind networks at national, Wales and Powys levels, Powys Mental Health Providers and other third sector providers and organisations in the surrounding areas.
5. We will explore digital solutions to help with the efficient delivery of services based around what matters to our members and beneficiaries.
6. We will improve communication at all levels to ensure that the right messages are conveyed and that voices are heard.

Activities

Our locality and its challenges:

The area Brecon & District Mind serves is in south Powys, which is the largest and most rural county of Wales. Known for its beauty and the Brecon Beacons, one of the first areas of Britain to be given National Park status. The population of Powys (c. 134,000) however is far lower when compared to the most populous counties of Wales like Cardiff or Rhondda Cynon Taf.

Funding from the Welsh Government is based on population which means Powys Teaching Health Board faces financial difficulties in providing services themselves or funding to other Service Providers.

Due to the size of Powys and its sparse population, it is challenging for services to be delivered consistently across the area. There are pockets of social deprivation existing next to wealthier communities which makes it hard to focus services appropriately.

Irregular and expensive public transport create further barriers for rurally isolated individuals, particularly when combined with poverty, anxiety, agoraphobia and physical health problems in some cases.

Social isolation is of major concern for many people in our communities and contributes to the deterioration of mental health.

In recent years, Brecon and District Mind has become a significant organisation for supporting mental health in the local community providing a wide range of services, learning opportunities, activities and support in an area of ever-increasing demand.

It is, therefore, necessary to ensure we continue to provide services that are meeting the changing needs of the local community. Many people experienced mental health issues for the first time during this period. As cuts challenge the statutory provisions for mental health, it has fallen to the voluntary sector to provide more support but not necessarily with more resources.

### *Fundraising disclosures*

Fundraising and our Funders:

We are indebted to our funders and fundraisers.

We would like to acknowledge everyone who has made it financially possible for us to deliver our services to our service users.

Powys teaching Health Board provide us with the core funding to enable the organisation to function and deliver our community wellbeing centre & outreach services and the Twilight Sanctuary / Out of Hours services. The Welsh Government Supporting People Programme via Powys County Council has enabled us in partnership with Mid & North Powys Mind to deliver support to people experiencing homelessness and consequently Mental Health issues. We have been able to maintain our extended opening hours in the Community Well-Being Centre and provide floating support for

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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homelessness, social isolation, and Family Support  
Powys County Council for their core funding financial support and their grant to the volunteer project.  
Red Kite GP Cluster has funded our Social Prescribing Project which is making such a difference in getting people in need of Mental Health support to the right service quickly.  
Mind Cymru for Active Monitoring (recently renamed Supported Self Help).  
The Lloyds Foundation grant has enabled us to fund the manager of the Wellbeing service.  
Brecon Town Council for their financial support of Green Minds.  
Mid & North Powys Mind for their funding of Bereavement Support from Welsh Government.  
Social Value Forum –for funding the Community Listeners Project.  
Friends of Brecon & District Mind have been unable to meet, however, there is potential that the Friends will continue with their events & fundraising activities in 2023.  
Local Fundraising and community support in the past has contributed significantly to our funds and we look forward to that continuing next year.

Fundraising remains a priority and we are working with a Fundraising Consultant to make grant applications, particularly for our successful projects and services to be able to continue. We realise that we need to continue to diversify our funding streams to be sustainable in the future.

### *Public benefit*

Trustees are aware of the public benefit requirement. Our activities are open to all those in the Brecon and District area who identify themselves as experiencing mental health challenges and distress. All our charitable activities, as described above, focus on our key aims of the prevention and relief of mental distress and illness and increasing opportunities to raise awareness and offer support to individuals within the community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### *Use of volunteers*

Our Volunteer Coordinator has built our team of volunteers. At 31st March we had 20 active volunteers. Unfortunately the funding for the Volunteer Coordinator has ended, we have made plans that current volunteers are supported within the service they are active in.

In early 2023, we welcomed counselling students to be able to complete their therapeutic practice hours and realigned the counselling team to review the referral, assessment and allocation of counselling referrals. This has increased our counselling capacity by 20%.

### **Achievements and performance**

The financial year 2022 to 2023 has been one of the most challenging in the history of Brecon and District Mind. The ongoing impacts and effects of the Covid-19 Pandemic along with global economic uncertainty around the cost of living crisis and the war in eastern Europe have all contributed to a difficult and testing environment within which to operate, not only for us but all in the charitable sector,

The withdrawal of funding from key projects and services has had a major impact on how services are structured and delivered. This has resulted in difficult decisions to ensure that Brecon and District Mind is able to continue to provide essential and sustainable support to members and beneficiaries. Whilst acknowledging this has been a difficult twelve months, we continue to receive very positive feedback from those who use our services about how our dedicated and hard working staff have helped and supported those in communities to manage their mental health and wellbeing.

### **Key Activities**

In line with our Purpose, the focus and priority are always to ensure that we are there to help and support those people in the Brecon and District surrounding areas to manage their mental health and wellbeing. The re-introduction and resumption of services following the Covid-19 pandemic has been a key objective to ensure that services are designed around what matters to the people who need our help and support. Popular services such as My Generation, the Pottery Group and a new short-term funded programme around supporting Children and Young People and training for listening skills all commenced within the year. Other important facilities such as the Twilight Sanctuary Service (re-commissioned as the Out of Hours service in January 2023) along with Active Monitoring (re-named to Supported Self Help) continued to provide key services to our beneficiaries. In October 2022, as part of our commitment to the Welsh language and delivering the 'Active Offer', staff were encouraged to introduce more Welsh phrases and greetings into everyday conversations and communications. Also, to improve access to counsellors, a pilot was started in January 2023 where a lead counsellor was identified, and the use of supervised part-qualified students counsellors has led to a significant reduction in waiting times.

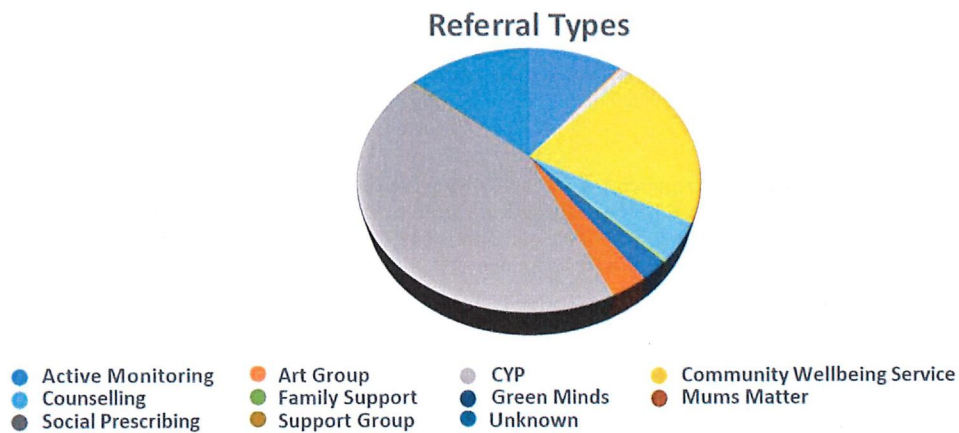
# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Who used and benefitted from our services.

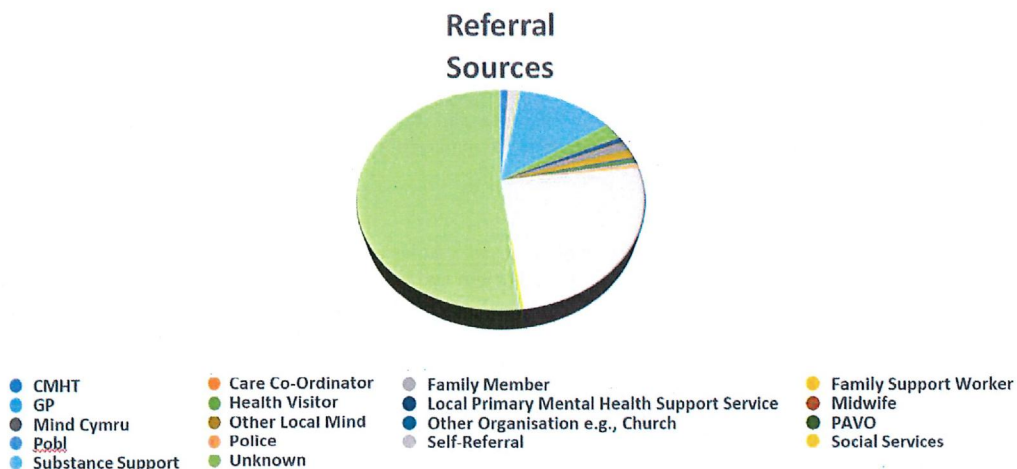
Our records indicate that 1,712 people interacted with the service during the period April 2022 to March 2023 (a 5% increase on the previous year) across 6,771 individual activity sessions and 9,337 attendances at those sessions (a 4% increase on the previous year). Even though attendance numbers are up, the number of activity sessions was down 13.5% on the previous year again highlighting the challenge of declining funding and delivering services with reduced resources. It is a testament to the commitment and dedication of the staff and volunteers involved who have managed to meet this increased demand despite the difficult conditions in place for which the Trustees are continually grateful.

### Referrals



As the chart illustrates, the majority of referrals were received into the Social Prescribing Service (43%), the Community Wellbeing Service (21%) and the Active Monitoring Service (11%) alongside others including Counselling, the Mums Matter programme, Green Minds and Children and Young People (CYP) projects.

Where it has been possible to capture the source of how people come to us, self-referrals account for 25% of the demands received followed by referrals from GP's (13%) and Health Visitors (3%). Other channels include family member referrals, and other public sector bodies such as the Community Mental Health Team, the Police and Mind Cymru.

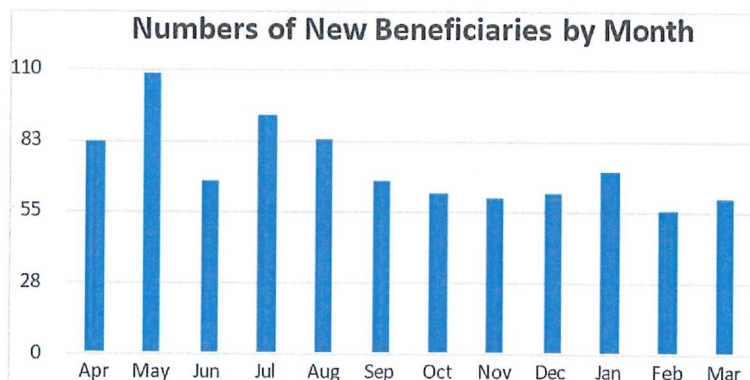


# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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Where it has been possible to capture the source of how people come to us, self-referrals account for 25% of the demands received followed by referrals from GP's (13%) and Health Visitors (3%). Other channels include family member referrals, and other public sector bodies such as the Community Mental Health Team, the Police and Mind Cymru.



As part of our Purpose, Brecon and District Mind is always there to welcome and accept new people who will benefit from the services offered. A total of 868 new people accessed services during the year, an average of 72 new people per month.

84% of people reported improved wellbeing outcomes across the organisation.

### **Wellbeing Service:**

The Wellbeing Service at Brecon and District Mind offers quick access to one of our trained practitioners in line with our purpose "Here when you need us to help you manage your mental health and well-being."

In our 1:1 sessions, face to face or by telephone we can talk through "What Matters" and together establish a pathway for support. This may be through our own services or signposting to relevant support organisation. Support is ongoing as long as the help is needed.

Weekly outreach groups in Hay and Talgarth take place in local community spaces. We offer a Wellbeing Service and group activities such as walking, creative and alternative therapies and mindfulness. There are also well-established weekly pottery groups in Crickhowell

The daily drop-ins at Ty Croeso are a valued source of peer support and include creative sessions in art and poetry. There are also groups that focus on particular areas such as depression and anxiety, hearing voices and coping with suicide.

### **Green Minds:**

The weekly gardening group at Brecon Cathedral and range of EcoTherapy sessions were delivered throughout the year. The allotment group have continue to meet. There is full access and raised beds for growing produce which is sold at Ty Croeso to raise funds.

### **Mums Matter:**

Mums Matter is a National Mind programme that was created by Mums, for Mums with babies up to 2 years old to help them to adjust to motherhood. The course runs for groups of Mums 2 hours each week, with childcare. There is a strong emphasis on peer support and being able to have honest conversations about the inevitable challenges that come with being a mum - tiredness, perhaps a loss of identity, anxiety, guilt and loneliness. The weekly Mum's Social Group for further support for Mum's after their initial 8-week course is thriving.

100% had the same or increased mental wellbeing.

100% had significantly reduced Anxiety (GAD7 Score) and Depression (PHQ9 Score).

100% would recommend Mums Matter to others.

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### **Social Prescribing:**

Social Prescribing. In partnership with Red Kite Health Solutions CIC, a collaboration of the four GP surgeries in South Powys we deliver a Social Prescribing project, where referrals from GP surgeries are made directly to our Link Workers. They listen to what matters and respond with relevant support and information from the community and internal services so that people are getting the right support and the right time. The successful pilot is currently funded short term. The service has developed strong links with our local GP surgeries and is our highest source of professional's referrals.

Outcome scores show an improvement in the client's Wellbeing score to be up by 10 points. The average feedback score from clients was 10 out of 10. 100% said they would recommend the service to others. 100% reported that they felt better supported.

### **Twilight Sanctuary / Out of Hours Support:**

The Twilight Sanctuary at Ty Croeso in Brecon provided support 4 evenings a week, in October Powys teaching Health Board reviewed the pilot and from January 2023 the service changed to telephone-only support on the same evenings plus Saturday afternoons until September 2023. There are plans to roll out 111 option 2 service and the teaching Health Board are reviewing Crisis Care support in Powys.

### **Learning and Development**

Brecon and District Mind has an important ethos around continuous improvement and is always seeking new and more efficient ways of working. As a person-centred organisation, it is vital that the people who use our services feel listened to and that we can fully understand what matters to them and their individual circumstances. To further improve on these skills and to encourage the use of more active listening in community spaces, taster training sessions and mentoring have taken place throughout the year, using powerful collaborative communication techniques delivered by expert trainers. Training was also delivered in January by a representative from Swansea University, exploring the power of capturing outcomes and people's progress through a co-productive approach of diverse storytelling and dialogue methods. This will help reveal the real human stories behind the data and how services can radically improve people's lives. Throughout the year, work has also started on understanding why people contact us and the demands they place in the first instance.

This activity naturally led on to review how our systems respond through the use of forms, the IT utilised, how data and information is captured and entered, the performance measures used and where value is created for both beneficiaries and staff.

### **Our Staff**

The staff who work for Brecon and District Mind are the lifeblood and driving force behind the success of the organisation and the Trustees as always are extremely grateful for the hard work and effort they put in to deliver services. It has been a difficult year for the staff with uncertainty surrounding the future of some projects due to funding challenges and the prospect of a new organisational structure and changes in personnel which Trustees fully understand can create a level of insecurity and concern. Even though at times it has been difficult, staff have continued to deliver services to a high standard and activities such as the Eco Therapy Team event and other wellbeing events arranged throughout the year have been enjoyed by all who participated.

In July 2022, we welcomed a new CEO, Marie Davies following the departure of Val Walker and sincere thanks are extended to Val for all the dedicated service and leadership she provided during her tenure as CEO and wish her a long and happy retirement.

### **Social Media:**

The Trustees are aware of how important social media is in advertising our services to those who might need them. There are regular posts to social media containing news, information and invites for those who might be in need of our support. Data on these posts are tracked and reported on at Trustee Board meetings.

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### **Financial review**

As this year's accounts show, the period April 2022 to March 2023 proved to be very challenging in terms of securing continued and new forms of funding. Support and monies received during and after the Covid-19 pandemic had started to decline, putting additional strain on resources and reserves. A budget surgery in August 2022 and the implementation of new financial reports and closer monitoring highlighted an urgent need to look at the sustainability of current organisational structures and existing non-core funded projects going forward.

This led to the creation of the People and Finance sub-committee, and with additional support from national Mind looked at options and solutions required to meet ongoing obligations and service commitments.

#### *Policy on reserves*

The trustees reviewed the reserves policy and the policy reflects the current climate of economic uncertainty and the very real prospect of further reduction in core funding and future competitive tendering for the services we currently provide. This reserves policy was multi layered and staged.

The long term goal is to progress through various stages of the policy in order to plan for future financial stability. Trustees felt that we needed to adopt a more dynamic reserves policy, which would be more in line with current models, to enable the organisation to investigate and secure alternative, more sustainable funding streams including a minimum amount of £100,000 reserves for 2023/24 financial year (equivalent to 3 months planned expenditure). The objective of the Trustees is to build a level of free reserves equal to the averaged fixed commitments for the ensuing 9 months, amounting to approximately £300,000 which would provide the foundations for the future financial stability of the organisation.

The level of free reserves at 31 March 2023 amounted to £126,131.

### **Plans for future periods**

#### *Aims and key objectives for future periods*

We will complete the review of our staffing structure to deliver the support within the resources available to us. National Mind's Mind Quality Mark (MQM) review in April 2023 which we are looking forward to the result of to give an indication of our performance, what we do well and where we need to improve. We expect improvement actions to emerge, especially at a time of great change, and will work through these with the support of national Mind.

Priorities for the next year will be

Delivering on commitments made. While adapting to significant organisational change we will continue to deliver quality services.

Infrastructure to support the organisation, investing in systems and processes required to deliver support, reviewing a range of policies and continuing to develop in digital developments and training for staff.

The sustainability of the organisation, including fundraising and financial information and forecasting for each service

Planning for the future development of updated strategic plans that will help us navigate the current climate and increasing local needs.

### **Structure, governance and management**

#### *Nature of governing document*

The charity is a Company Limited by Guarantee and so reports annually to both The Charity Commission and Companies House. We are governed by the organisation's Memorandum and Articles and as an affiliated member of the national charity Mind we are required to operate within and are assessed against the Mind Quality Standards.

Our Memorandum and Articles of Association were reviewed and updated in November 2021.

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### *Recruitment and appointment of trustees*

We aim for an annual intake of Trustees as appropriate depending on annual retirement by rotation and skills needed. Our recruitment and selection process are aimed at attracting people who share our values of “Openness, Caring, Honesty, Commitment and Empathy”. We endeavour to represent the community and age range we serve and typically recruit through adverts posted on social media and at all local volunteer websites/noticeboards.

Trustees are appointed through an application and selection process. Potential Trustees attend at least two Board meetings as observers in order for both parties to explore the suitability of the opportunity.

New Trustees are given an Induction Pack and training, funded by the organisation as appropriate to their needs. Courses are available through Mind or PAVO (Powys Association of Voluntary Organisations). The initial year is generally one of induction which may be after appointment and a period of attending board meetings.

Trustees may be elected at the AGM or appointed in which case they must stand for re-election at the next AGM.

The year saw the arrival of some new faces joining the Board as well as the departure of some long standing and very experienced Trustees. To bolster numbers a recruitment campaign commenced in September 2022, and we were delighted to accept applications from Eva Roshan and Claire Moore and also welcome back former Trustees, Heather Maling and Anna Knox. We were also saddened that two former Board Chairs decided to formally retire from the Board in February, Sally Bates and Shaun O’Boyle after many years of support and service. Even though they are no longer Trustees, both Sally and Shaun have expressed that they will still be involved with Brecon and District Mind in some capacity going forward. As Shaun was also our Company Secretary, the Trustees were extremely pleased and grateful to welcome back Zoe Porter into the role where her experience and knowledge will be invaluable going forward. Thanks were also extended to former Trustee Ryan Coleman for his time on the Board during the year. Other notable Trustee activities included a skills and development audit, the preparation and running of the Annual General Meeting in November 2022, reviewing current arrangements around organisational risks, and participation in sub committees around decisions and actions on people, funding, resourcing, and restructuring.

### *Organisational structure*

The governing body is a Board of Trustees/Directors (referred to within this report as Trustees) to whom the CEO reports to. The Trustees provide the CEO with strategic and policy support.

The Chair of Trustees has regular formal supervision meetings with the CEO to review any issues relating to personal development and training, identify stress factors, explore areas where support is needed and to show encouragement, value and reassurance.

The CEO is responsible for running the service for people experiencing mental health issues in the largely rural area of South Powys.

The main Community Wellbeing Centre, Ty Croeso, is in Brecon and we deliver local support via weekly outreach sessions in Talgarth, Hay-on-Wye and pottery in Crickhowell. We closed our Brecon project centre on the Ffrwdgrech Industrial Estate at the end of March 2023 as part of plans to reduce our costs.

As the organisation develops the CEO continually reviews the roles of all staff and builds on the infrastructure needed to underpin the activities required by our service users. During the last months of the financial year proposals to introduce a new staffing structure are underway.

The Board of Trustees meet monthly to review the activities and affairs of the organisation and oversee the strategic and general management. Decisions are made through discussion and consensus.

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### **Relationships with related parties**

#### **National Mind and Mind Cymru**

We are a network partner with National Mind and, as such, we have access to support, advice and information from them and contribute our local insights to national networks. We have a Network Relations Lead whose support has proved very beneficial to us over the year. We have ready access to National Mind's knowledge base and may use their publications and material in our own campaigns.

This partnership allows us to run services that they sponsor, such as the Mums Matter peri-natal service and Active Monitoring/Supported Self Help.

We take part in One Mind in Wales meetings where we are able to link our Local insights into the Welsh & UK framework. Our participation enables us to receive intelligence and advice on what is happening and what developments are being planned nationally. Our insights and data can be shared in this forum.

#### **Other Organisations**

We continue to work with a range of other local organisations that enable us to provide the best service for our Members and service users.

Powys Association of Voluntary Organisations (PAVO), including Community Connectors

The Mental Health Provider Network,

Powys teaching Health Board, including Local Mental Health, CMHT The Community Mental Health Teams and Child & Adolescent Mental Health Services CAMHS

Powys County Council, including the Housing Support Team, Social Services and the Childrens Emotional Health.

GP Cluster, Red Kite CIC,

Local Primary Care,

Calan DVS, Kaleidoscope,

Pobl,

Brecon Advice Centre,

Brecon Town Council

The Job Centre,

The Brecon Beacons National Park and Wildlife Trusts,

Brecon Cathedral,

Minds in Powys this is a partnership agreement with Mid and North Powys Mind & Ystradgynlais Mind. This enables us to develop cross Powys services, make collaborate funding bids and seek Powys wide opportunities.

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### *Major risks and management of those risks*

The Trustees have a process in place for identifying Risks to the organisation. The Risk Register logs the risks to the organisation that need to be monitored. A traffic light system is in place to indicate the severity of the risk with red being the severest. The Risk Register is a Board Meeting Agenda item and is reviewed every month.

Our Risk Management Principles are:

1. We will share our actions and plans
2. We will talk about and highlight our worries and concerns
3. Managing risk is everybody's responsibility
4. We will have a clear pathway from reporting to action
5. Each risk will have the right owner
6. We will effectively monitor the pathways of action at the right time
7. We will focus our energy on the high impact / high probability risks
8. It's OK to learn from our mistakes and adapt
9. We will support positive risk taking for the benefit of our Members and service users  
(finding ways to say yes!)

Currently the perceived Top Risks are:

1. Withdrawal of funding
2. Reputation (e.g. poor service, project longevity)
3. The lack of or the retention of the right staff
4. Capacity impacts (e.g. Covid)
5. Relationship with National Mind
6. A lack of Members / service users / referrals
7. People not understanding our Purpose or having clarity of our role(s)
8. Right attitudes / opinions are not expressed in line with our values and principles
9. Safeguarding
10. Legal responsibilities / making an impact
11. What we offer is not what our members / service users want!

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### Reference and Administrative Details

Trustees :

S Bates (Resigned 21 March 2023)

D Canning

C Lowe

S O'Boyle (resigned 16 March 2023)

R Coleman (resigned 18 April 2023)

H Maling (appointed 20 December 2022)

C Moore (appointed 22 November 2022)

E Roshan (appointed 20 December 2022)

A Knox (appointed 17 January 2023)

Secretary:

S O'Boyle (resigned 16 March 2023)

Z Porter (appointed 16 March 2023)

Principal Office:

Tŷ Croeso  
St David's House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

Company Registration Number:

07814000

Charity Registration Number:

1145211

**Bankers**

Lloyds Bank

Scottish Widows

Monmouthshire Building Society

Independent Examiner:

Mitchell Meredith Limited

Chartered Accountants

St Davids House

48 Free Street

Brecon

Powys

LD3 7BN

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### Financial instruments

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

#### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term deposits.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

### Administration

#### **External Certification:**

We continue to strive for organisational excellence by adhering to the Mind Quality Mark.

#### **Management Systems**

This year we have reviewed and invested further into the systems that strengthen the services & support we offer.

We have further developed Xero financial software which has helped to increase efficiency of the budgeting process and financial reporting.

We have also made changes to our contact management database, Lamplight, to give us statistical information about our services.

All these improvements have enabled the Trustees and Management to make data driven decisions.

All our databases that contain personal and sensitive information to comply with Data Protection law.

Brecon and District Mind are members of the Health Assured Employee Assistance Programme which offers independent workplace support for staff.

Mitchell Meredith continues to support with payroll, accounting and pension auto-enrolment.

# BRECON AND DISTRICT MIND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### Statement of Trustees Responsibilities

The trustees (who are also the directors of Brecon And District Mind for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

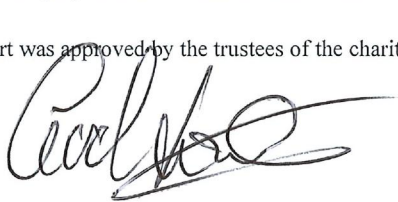
### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on <sup>23/10/23</sup> and signed on its behalf by:

Crad Lowe

Co-Chair and Treasurer



# BRECON AND DISTRICT MIND

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRECON AND DISTRICT MIND

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I report to the trustees on my examination of the financial statements of Brecon And District Mind (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA FCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Mitchell Meredith Ltd**

**M L Barnes FCCA FCA**

St Davids House  
48 Free Street  
Brecon  
Powys  
LD3 7BN  
UK

Dated: 23/10/23

# BRECON AND DISTRICT MIND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>					
Donations	3	61,475	4,077	65,552	57,574
Charitable activities	4	129,325	282,317	411,642	523,108
Investments	5	712	-	712	37
<b>Total income</b>		<u>191,512</u>	<u>286,394</u>	<u>477,906</u>	<u>580,719</u>
<b><u>Expenditure on:</u></b>					
Raising funds	6	1,709	-	1,709	1,240
Charitable activities	7	193,824	445,757	639,581	528,493
<b>Total expenditure</b>		<u>195,533</u>	<u>445,757</u>	<u>641,290</u>	<u>529,733</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(4,021)	(159,363)	(163,384)	50,986
Fund balances at 1 April 2022		<u>137,654</u>	<u>264,352</u>	<u>402,006</u>	<u>351,020</u>
<b>Fund balances at 31 March 2023</b>		<u><u>133,633</u></u>	<u><u>104,989</u></u>	<u><u>238,622</u></u>	<u><u>402,006</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# BRECON AND DISTRICT MIND

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		15,053		18,816
<b>Current assets</b>					
Debtors	14	44,665		35,034	
Cash at bank and in hand		202,219		371,842	
		<u>246,884</u>		<u>406,876</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(23,315)</u>		<u>(23,686)</u>	
Net current assets			223,569		383,190
<b>Total assets less current liabilities</b>			<u>238,622</u>		<u>402,006</u>
<b>Income funds</b>					
Restricted funds	17		104,989		264,352
Unrestricted funds			133,633		137,654
			<u>238,622</u>		<u>402,006</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23/10/23

.....  
C Lowe  
Trustee

Company registration number 07814000

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Brecon And District Mind is a private company limited by guarantee incorporated in England and Wales. The registered office is Ty Croeso, St David's House, 48 Free Street, Brecon, Powys, LD3 7BN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property improvements	Over term of the lease
Furniture and equipment	20% reducing balance
Motor vehicles	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.8 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	10,887	1,184	12,071	22,551
Grants	50,584	-	50,584	33,670
Membership fees	4	120	124	338
Fundraising	-	2,773	2,773	1,015
	<u>61,475</u>	<u>4,077</u>	<u>65,552</u>	<u>57,574</u>

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

#### 3 Donations

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
<b>Grants</b>				
Lloyds Foundation	35,584	-	35,584	33,670
Garfield Weston	15,000	-	15,000	-
	<u>50,584</u>	<u>-</u>	<u>50,584</u>	<u>33,670</u>

#### 4 Charitable activities

	Total 2023	Total 2022
	£	£
<b>Grants</b>		
Morel Trust	-	1,000
Powys Local Health Board	164,191	165,936
Powys CC	68,062	95,788
PAVO	19,987	4,286
Mind Cymru	82,100	110,319
Mid Powys Mind	11,809	9,206
National Lottery	-	62,252
Moondance Foundation	-	40,000
Postcode Community Lottery	-	17,641
Redkite Health Solutions	60,392	12,213
Val Walker	-	467
Brecon Town Council	-	4,000
Coop Local Community Fund	1,891	-
Adam Hallas	710	-
Brecknock Art Trust	2,500	-
	<u>411,642</u>	<u>523,108</u>
<b>Analysis by fund</b>		
Unrestricted funds	129,325	144,776
Restricted funds	282,317	378,332
	<u>411,642</u>	<u>523,108</u>

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	712	37
	<u>712</u>	<u>37</u>

### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Fundraising and publicity		
Other fundraising costs	1,709	1,240
	<u>1,709</u>	<u>1,240</u>

### 7 Charitable activities

	Total 2023 £	Total 2022 £
Staff costs	494,438	410,164
Direct costs	54,572	34,776
	<u>549,010</u>	<u>444,940</u>
Share of support costs (see note 8)	82,626	75,927
Share of governance costs (see note 8)	7,945	7,626
	<u>639,581</u>	<u>528,493</u>
<b>Analysis by fund</b>		
Unrestricted funds	193,824	230,941
Restricted funds	445,757	297,552
	<u>639,581</u>	<u>528,493</u>

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs	Support costs	Governance costs	2023	2022
	£	£	£	£
Staff costs	-	4,200	4,200	4,200
Depreciation	3,764	-	3,764	4,235
Establishment costs	39,427	-	39,427	35,233
Office expenses	20,391	-	20,391	16,748
Printing, postage and stationery	5,189	-	5,189	4,804
Repairs	1,686	-	1,686	4,150
Sundry costs	1,487	-	1,487	1,772
Travel costs	1,678	-	1,678	2,788
Advertising	1,171	-	1,171	2,586
Subscriptions	1,567	-	1,567	215
Consultancy costs	3,465	-	3,465	1,766
Staff Training	2,801	-	2,801	1,630
Independent examiner fee	-	3,326	3,326	3,024
Bank charges	-	419	419	402
	<u>82,626</u>	<u>7,945</u>	<u>90,571</u>	<u>83,553</u>
Analysed between Charitable activities	<u>82,626</u>	<u>7,945</u>	<u>90,571</u>	<u>83,553</u>
<b>9 Net movement in funds</b>			<b>2023</b>	<b>2022</b>
			£	£
Net movement in funds is stated after charging/(crediting)				
Depreciation of owned tangible fixed assets			<u>3,764</u>	<u>4,235</u>
<b>10 Trustees</b>				
None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.				
<b>11 Employees</b>				
The average monthly number of employees during the year was:				
			<b>2023</b>	<b>2022</b>
			<b>Number</b>	<b>Number</b>
Employees			<u>30</u>	<u>27</u>

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 11 Employees

Employment costs	2023 £	2022 £
Wages and salaries	465,009	384,185
Social security costs	26,128	21,505
Other pension costs	7,501	8,674
	<u>498,638</u>	<u>414,364</u>

The total employee benefits of key management personnel of the charity were £127,846 (2022 - £113,850)

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 13 Tangible fixed assets

	Leasehold property improvements £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2022	13,000	24,826	9,495	47,321
At 31 March 2023	<u>13,000</u>	<u>24,826</u>	<u>9,495</u>	<u>47,321</u>
<b>Depreciation and impairment</b>				
At 1 April 2022	13,000	10,870	4,634	28,504
Depreciation charged in the year	-	2,792	972	3,764
At 31 March 2023	<u>13,000</u>	<u>13,662</u>	<u>5,606</u>	<u>32,268</u>
<b>Carrying amount</b>				
At 31 March 2023	<u>-</u>	<u>11,164</u>	<u>3,889</u>	<u>15,053</u>
At 31 March 2022	<u>-</u>	<u>13,956</u>	<u>4,860</u>	<u>18,816</u>

### 14 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	44,292	34,219
Prepayments and accrued income	373	815
	<u>44,665</u>	<u>35,034</u>

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	-	7,560
Trade creditors	14,022	8,387
Accruals and deferred income	9,293	7,739
	<u>23,315</u>	<u>23,686</u>

### 16 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £7,501 (2022 - £8,674).

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
Friends of Brecon Mind	2,701	120	-	2,821
Art Project	12,172	3,724	(11,594)	4,302
Volunteering	-	7,681	(7,681)	-
Powys CC - Supporting People	11,610	50,000	(61,610)	-
Mums Matter	60,808	-	(44,314)	16,494
Dr Sowerby Vehicle	13,518	-	(2,424)	11,094
Active Monitoring	45,564	63,720	(96,123)	13,161
Social Prescribing	8,514	60,392	(59,884)	9,022
Dad's Research	4,237	-	(3,590)	647
My Generation	13,296	-	(6,087)	7,209
Green Minds	39,781	2,622	(21,809)	20,594
Children and Young People Fund	31,698	950	(31,515)	1,133
Digital Work	664	-	(105)	559
Crisis Prevention	773	59,075	(54,927)	4,921
Counselling	9,810	8,873	(11,182)	7,501
Bereavement Support	9,206	9,250	(18,456)	-
Community Listeners	-	19,987	(14,456)	5,531
	<u>264,352</u>	<u>286,394</u>	<u>(445,757)</u>	<u>104,989</u>

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 17 Restricted funds

The Friends of Brecon and District Mind relates to money raised and spent by the Friends for the benefit of the organisation. These funds can only be utilised as approved by the committee of The Friends of Brecon and District Mind.

The Arts project comprises funds received from the Creative Therapies to fund the operation of the arts project.

Volunteering, represents funding from Powys CC towards recruiting 20 new volunteers, raising £5,000 through community events and supporting 200 new people in groups or activities.

Mind Mums Matter represents funding from Comic Relief via National Mind towards a 2 year peri-natal service.

Dr Sowerby represents funding received to purchase a vehicle to be used for various projects within Brecon and District Mind.

Active Monitoring represents funding from WCVA, Santander, Awards for All and Next Steps towards training, salaries, transport, volunteer expenses and overheads.

Social Prescribing represents funding from Welsh Government via Mind Cymru and Red Kite Health Solutions for a mental health specific social prescribing research project.

Dad's Research represents funding from Powys Local Health Board towards a peri-natal service.

My Generation represents funding from Mind, Community Foundation Wales and Percy Davies Institution to run a programme for people aged over 50, to reduce social isolation.

Green Minds represents funding from Powys Association of Voluntary Organisations - The Social Value Fund, Princes Trust and Mind for an eco therapy project.

Children and Young People represents funding from Community Foundation in Wales for the development of a children's and young peoples mental health service.

Digital Work represents funding from Community Foundation Wales to assist with digital support throughout the COVID pandemic.

Crisis Prevention represents funding from Powys County Council to assist with funding the Twilight Service offered.

Counselling represents funding from the National Lottery to support with the COVID response therapy.

Bereavement Support represents funding from Mid and North Powys Mind towards a support group for those who have been bereaved or impacted by suicide loss.

Community Listeners - represents funding from PAVO to a programme to build a network of people who are able to give skilled, strength based, empowering listening support within their communities.

# BRECON AND DISTRICT MIND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Restricted funds

	Movement in funds			Balance at 31 March 2022
	Balance at 1 April 2021	Incoming resources	Resources expended	
	£	£	£	£
Friends of Brecon Mind	2,462	338	(99)	2,701
Art Project	12,161	1,000	(989)	12,172
Volunteering	-	2,319	(2,319)	-
Powys CC - Supporting People	-	63,826	(52,216)	11,610
Mums Matter	44,212	56,124	(39,528)	60,808
Dr Sowerby Vehicle	14,743	200	(1,425)	13,518
Active Monitoring	13,016	75,700	(43,152)	45,564
Social Prescribing	-	35,082	(26,568)	8,514
Dad's Research	13,191	-	(8,954)	4,237
My Generation	13,411	-	(115)	13,296
Green Minds	25,472	32,652	(18,343)	39,781
Children and Young People Fund	3,219	58,267	(29,788)	31,698
Digital Work	11,165	1,200	(11,701)	664
Crisis Prevention	8,122	37,532	(44,881)	773
Counselling	18,107	15,277	(23,574)	9,810
Bereavement Support	-	9,206	-	9,206
	<u>179,281</u>	<u>388,723</u>	<u>(303,652)</u>	<u>264,352</u>

#### 18 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Total 2022
	£	£	£	£
Fund balances at 31 March 2023 are represented by:				
Tangible assets	7,502	7,551	15,053	18,816
Current assets/(liabilities)	126,131	97,438	223,569	383,190
	<u>133,633</u>	<u>104,989</u>	<u>238,622</u>	<u>402,006</u>

#### 19 Operating lease commitments

	2023	2022
	£	£
Within one year	19,382	19,381
Between two and five years	3,230	22,611
	<u>22,612</u>	<u>41,992</u>

Made up of rental commitments which are due to end in May 2024

# **BRECON AND DISTRICT MIND**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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### **20 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).



**BRECON AND DISTRICT MIND**

England & Wales - Charity number 1145211

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# Accounts

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Company registration number: 07814000

Charity registration number: 1145211

# Brecon And District Mind

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

# **Brecon And District Mind**

## **Contents**

Trustees' Report	1 to 17
Independent Examiner's Report	18
Statement of Financial Activities	19
Balance Sheet	20
Notes to the Financial Statements	21 to 34

# Brecon And District Mind

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

### Objectives and activities

#### *Objects and aims*

The charity's objects as laid down in the Memorandum and Articles are specifically restricted to the following:

- a) To promote the preservation of good mental health in particular by enabling and empowering everyone experiencing mental health problems to live with, manage and recover from their condition.
- b) To relieve the needs of people with mental health problems by working to increase the understanding of mental health and mental health problems by gathering and disseminating information and working to raise awareness, promote understanding and challenge stigma and discrimination.

The organisation seeks to promote these objectives through:

- Providing open access to support through a range of services, information, signposting to other services, and a range of therapeutic social, leisure and educational opportunities designed to promote mental and physical health and to increase individuals' self-confidence and well-being.
- Supporting and enabling service users to identify their individual goals and work towards their own well-being.
- Encouraging service users to contribute to the planning, development, delivery and monitoring of Brecon and District Mind's activities and local mental health services.
- Liaising and working in partnership with statutory and voluntary agencies within and outside the area of mental health.
- Working effectively as part of the Mind network maintaining the Mind Quality Mark in our service delivery with a positive approach to maintaining and developing relationships with other local Minds.
- Developing and strengthening links within the local community and identifying opportunities for volunteering and employment and to ensure people who experience mental distress can be fully integrated in to all aspects of life in the community.
- Diversifying our sources of income and strengthening our financial reserves in order to ensure the long-term sustainability of the organisation.

Our Purpose is very important to everyone who is engaged in the organisation in whatever capacity:

**“Here when you need us to help you manage your mental health and wellbeing”**

# Brecon And District Mind

## Trustees' Report

### *Objectives, strategies and activities*

#### **Objectives for 2021-2022**

1. Keep as many of our activities running as possible despite COVID.
2. Ensure the well being of staff and service users during COVID.
3. Increase support in the community for people in distress and having suicidal thoughts.
4. Increase support within the community for young people and engage with local schools.
5. Ensure we react to funding opportunities in order to secure financial stability.
6. Increase our Membership.

Achievement of these objectives:

These are set out under the appropriate heading below.

Board of Trustees' Strategies:

1. Enable the change of use of space with its offices to allow as many activities as possible to take place. Ensure the legal & H&S requirements of COVID lockdown were planned for and executed.
2. Ensure staff were kept safe within the office environment and where appropriate they were able through the appropriate use of IT to work from home.
3. Run a Pilot scheme for a Twilight Service funded by the Powys Health Board.
4. Engage with local schools by running a Children's and Young People pilot with funds from Moondance.
5. Continue to use our outsourced Funding partner Funding Assist with support from a Trustee led Funding Sub-committee whose remit is to renew the Funding strategy to bring in corporate sponsorship, encourage more local buy-in to fundraising activities and explore other ways of raising funds.
6. Form a Trustee led Sub-committee to explore ways of attracting new Members; including social events, briefings, social media presence etc

#### **Activities**

##### **Our locality and its challenges:**

The area Brecon & District Mind serves is in south Powys, which is the largest and most rural county of Wales. Known for its beauty and the Brecon Beacons, one of the first areas of Britain to be given National Park status. The population of Powys (c. 134,000) however is far lower when compared to the most populous counties of Wales like Cardiff or the Rhondda.

Funding from the Welsh Government is based on population which means Powys Teaching Health Board faces financial difficulties in providing services themselves or funding to other Service Providers.

Due to the size of Powys and its sparse population, it is challenging for services to be delivered consistently across the area. There are pockets of social deprivation existing next to wealthier communities which makes it hard to focus services appropriately.

Irregular and expensive public transport create further barriers for rurally isolated individuals, particularly when combined with poverty, anxiety, agoraphobia and physical health problems in some cases.

Social isolation is of major concern for many elderly and disabled people in our communities and contributes to the deterioration of mental health.

In recent years, Brecon and District Mind has become a significant organisation for supporting mental health in the local community providing a wide range of services, learning opportunities, activities and support in an area of ever-increasing demand. Even now as the pandemic eases, we are seeing the aftermath and ripple effects on levels of anxiety, depression, isolation and issues around bereavement and relationship breakdown.

## **Brecon And District Mind**

### **Trustees' Report**

It is, therefore, necessary to ensure we continue to provide services that are meeting the changing needs of the local community. Many people experienced mental health issues for the first time during this period. As cuts challenge the statutory provisions for mental health, it has fallen to the voluntary sector to provide more support but not necessarily with more resources.

#### **Our new Initiatives:**

Children and Young People's Service.

Twilight Sanctuary Service - Crisis Prevention.

#### **Our services and projects supporting our community:**

- Community Well-Being service
- Counselling Service
- Active monitoring - six-week guided self-help course
- Peri-Natal service - Mums Matter Project and Dad's research peri-natal project & Mums support group
- Family Support
- Social Prescribing
- Green Minds - Eco Therapy project
- Twilight Sanctuary - Crisis Prevention service
- Children & Young People service, including Whole School Approach.

Some of our range of well-being activities suspended due to Covid restarted.

- Arts and crafts
- Gardening - Allotment project
- Pottery
- Complementary therapy

Our community bus kindly donated to us enables people without transport to take part in these wellbeing activities.

# Brecon And District Mind

## Trustees' Report

### *Fundraising disclosures*

#### **Fundraising and our Funders:**

We are indebted to our funders and fundraisers.

We would like to acknowledge everyone who has made it financially possible for us to deliver our services to our service users.

**Powys Teaching Hospital Board** provide us with the critical funding to enable the organisation to function and deliver our critical services.

**Powys County Council Supporting People Programme** has enabled us in partnership with Mid & North Powys Mind to deliver support to people experiencing homelessness and consequently Mental Health issues. We have been able to maintain our extended opening hours in the Community Well-Being Centre and provide floating support for homelessness, social isolation and Family Support

**Powys County Council** for their critical funding financial support and their grant to the volunteer project.

**Red Kite GP Cluster** has funded our Social Prescribing Project which is making such a difference in getting people in need of Mental Health support to the right service quickly.

**Mind Cymru** financial support for Active Monitoring is vital to delivering that service.

**Lloyds Foundation Enhanced Programme** grant has enabled us to fund the manager of the Wellbeing service.

**The National Lottery** has enabled the Mum's Matter project to continue and invest further support for Counselling.

**Moondance** provided funds for Green Minds Eco-therapy and the Children's and Young People Project.

**PAVO** supports the delivery of Active Monitoring for the Children's and Young People Project.

**Brecon Town Council** for their financial support of Green Minds.

**Postcode Community Lottery** for their financial support of Green Minds.

**Mid & North Powys Mind** for their funding of Bereavement Support.

**Friends of Brecon & District Mind** have been unable to meet through COVID. However, we are hopeful that the Friends will continue with their events & fundraising activities in 2022/2023.

**Local Fundraising** in the past has contributed significantly to our funds and we look forward to that continuing through 2022/2023.

Funding still remains our central strategic priority and we continue to work with our Fundraising Consultant to make grant applications. We realise that we need to continue to diversify our funding streams to be sustainable in the future. To this end, we have initiated a Trustee led Funding Sub-committee whose remit is to renew the Funding Strategy to bring in corporate sponsorship, encourage more local buy-in to fundraising activities and explore other ways of raising funds.

### *Public benefit*

Trustees are aware of the public benefit requirement. Our activities are open to all those in the Brecon and District area who identify themselves as suffering with mental illness or mental distress. All our charitable activities, as described above, focus on our key aims of the prevention and relief of mental distress and illness and increasing opportunities to raise awareness and offer support to individuals within the community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### *Use of volunteers*

As Covid restrictions have eased and with the appointment of a Volunteer Coordinator we have been building a team of Volunteers. At 31st March we had 17 active volunteers. We are hopeful that the new Volunteer Coordinator post will attract and support volunteers to contribute to all areas of Brecon & District Mind. Many of the Volunteers have received our support and so are joining our team to give back to something they care about.

# **Brecon And District Mind**

## **Trustees' Report**

### **Achievements and performance**

The last 12 months proved to be extremely challenging due to the pandemic and the lifting and reintroduction of restrictions. We were able to continue to deliver our support services to ensure people with poor Mental Health were able to access the support they needed.

The Organisation continues to grow steadily, and we can celebrate the fact that again this year we have attained funding to start up more new projects; Children's and Young People Service and Twilight Service in order to offer more services to the local community.

### Key Activities

#### **Wellbeing Service:**

The Wellbeing Service at Brecon and District Mind offers quick access to one of our trained practitioners in line with our purpose "Here when you need us to help you manage your mental health and well-being."

In our 1:1 sessions, face to face or by Zoom/Phone we can talk through "What Matters" and together establish a pathway for support. This may be through our own services or signposting to relevant support organisation. Support is ongoing as long as the help is needed.

Weekly outreach groups in Hay and Talgarth take place in local community spaces. We offer a Wellbeing Service and group activities such as walking, creative and alternative therapies and mindfulness. There is also a well-established weekly pottery group in Crickhowell.

The daily drop-ins at Ty Croeso have resumed as well as other group activities. These include creative sessions in art and pottery. There are also groups that focus on particular areas such as depression and anxiety, hearing voices and coping with suicide.

The allotment group have continued to meet when possible, throughout the restrictions. There is full access and raised beds for growing produce which is sold at Ty Croeso to raise funds.

Achievements – supported 359 people through 3,276 sessions

Funders – Powys Teaching Health Board – Core

Powys County Council-Housing related support.

Lloyds Foundation – Community Wellbeing Manager

#### **Counselling:**

Brecon Mind provides a subsidised, affordable counselling service to local people. We make every effort to provide service users with help at the time they need it but the increase in demand during COVID has given us some resource challenges.

Achievements – supported 143 people 822 sessions

Funders – Powys Teaching Health Board, National Lottery and Charitable donations

#### **Twilight Sanctuary Service- Crisis Prevention:**

We are aware that more people than ever are struggling with life's difficulties and pressures. When life gets too difficult it can be hard to contain the feelings and emotions that arise. This can lead to thoughts of self-harm and/or suicide. The Twilight Sanctuary service provides comfort and support from experienced and qualified crisis support practitioners and helps to prevent the need for people to use statutory services such as A&E or the Police.

Achievements - supported 32 people through 131 sessions

Funders – Powys Teaching Health Board and Donations

## **Brecon And District Mind**

### **Trustees' Report**

#### **Active Monitoring**

Our free service called 'Active Monitoring' provides referred participants with a 6 week programme. There are a number of different pathways; Anxiety, Depression, Low self-esteem, Stress, Feeling alone and Managing anger. We offer listening support, self-help exercises and goal setting. This service is provided to people who present with lower-level mental health needs, and can be provided quickly (within a week). This often helps an individual's condition from worsening. In many cases (75%) individuals find that they need no further support after experiencing this form of help.

Achievements - supported 534 people through 2,156 sessions  
Funders - Mind Cymru

#### **Children and Young People's Work in Schools**

We continue to build on the pilot working with children and young people within high schools in South Powys. The demand for such a service has grown over the years.

We recently undertook a needs assessment in conjunction with local comprehensive schools which found that the most pressing need was for 1:1 mental health support for children. This is something that we've now responded to by piloting a new young person's 'Active Monitoring' service, to answer that demand.

Using the Mind UK model, a 'Whole School' approach, we will continue to work with both pupils and teachers to tackle mental health priorities within each school, including providing assemblies, mental health group work, 1:1 support, and teacher support, so that each school has a robust framework and mechanism to address mental welfare in an appropriate way. We have also introduced a buddying system, whereby 6th form students act as mental health advocates to provide points of contact for pupils to come and talk to them to be signposted for support. Children can also access support externally from school, via our Active Monitoring service, specifically for Children and Young People.

Achievements - supported 38 individuals through 146 sessions ( this does not include whole school/classroom plenary sessions)  
Funders - PAVO - Active Monitoring and Moondance

#### **Mums Matter**

Mums Matter is a National Mind programme that was created by Mums, for Mums with babies up to 2 years old to help them to adjust to motherhood. Brecon and District Mind have been delivering it for nearly 4 years. It is an 8-week face to face course that runs for groups, 2 hours each week, and which also provides childcare. There is a strong emphasis on peer support and being able to have honest conversations about the inevitable challenges that come with being a mum - tiredness, perhaps a loss of identity, anxiety, guilt and loneliness.

A Mum's Social Group has been set up for further support for Mum's after their initial 8-week course.

Achievements - supported 52 individuals through 242 sessions  
Funders - National Lottery

Mum's Social Group- supported 44 people through 86 sessions

#### **Dad's Group**

Our Dad's Group is an offshoot of Mum's Matter and was developed in partnership with Powys Teaching Health Board, as a research project to focus on the mental health needs of new or prospective fathers (with children up to the age of 4). This has become an active 'Dad's Group', a new and exciting initiative for the Family Support Team. Our Facilitator is a father of two and a Wellbeing Practitioner at Brecon and District Mind. The support he offers is informal and is first and foremost a space to share experiences and tips, learn and get any help or advice needed, via a Facebook group and 1:1 support on Zoom or face to face.

Achievements - supported 14 people through 78 sessions  
Funders - Powys Teaching Health Board

## **Brecon And District Mind**

### **Trustees' Report**

#### **Family Support**

Mums Matter has been highly successful, leading to the development of a further new service, our 'Family Support Service' that provides mental health support for children where there is mental health in the family. This also integrates with Mums Matter in recognition of the impact that post-natal depression can have on the whole family. The 1:1 confidential support by our Family Support Practitioner and our Wellbeing Team varies depending on what help is needed. This may be just to talk and be listened to, gain relevant information, support, be signposted or to be referred to other supporting services for additional help within Brecon and District Mind or to other external services.

Achievements - included with Wellbeing figures

Funders - Powys County Council Supporting People Programme

#### **Green Minds**

Green Minds continues to thrive. Most recently our therapeutic gardening project has been working in partnership with Brecon Cathedral during the 'A 1000 Years of Calm' community project, supported by the Heritage Lottery Fund. It's been such a fantastic experience for us and our gardening group members to be involved with the project and grow our garden spaces within the Cathedral grounds. Our garden is now flourishing and open to the public, as is the new heritage trail, featuring 15 items to look out for with QR codes linking you to some of the fascinating history and heritage on our doorstep.

Achievements - supported 43 people through 98 sessions

Funders - Lottery Fund, Brecon Town council, Moondance and Postode Community Lottery

We delivered an 8-week Autumn/Winter project called 'Making Well' partnered by the Fathom Trust, and in partnership with Bangor and Cardiff Universities, bringing together local crafts people, social prescribing link workers and volunteers from the local community. The Fathom Trust aims to promote health and healing, especially for people experiencing psychological distress by using traditional craft making, conservation, and contemplation to foster healthy social and cognitive development.

#### **Social Prescribing**

In partnership with Red Kite Health Solutions CIC, a collaboration of the four GP surgeries in South Powys we deliver a Social Prescribing project, where referrals from GP surgeries are made directly to our Link Workers. They listen to what matters and respond with relevant support and information from the community and internal services so that people are getting the right support and the right time.

Achievements - supported 181 people through 831 sessions

Funders - Mind Cymru and Red Kite Health Solutions CIC

Quotes from Service Users

"I am thankful daily for the work I did with you in our 1-1 meetings and over the phone. Over the past couple of years, I feel like a different person has emerged! A person able to deal with the inevitable difficulties the pandemic has thrown up along with life's little quirks. I feel a confidence in life that I have not felt previously, in fact I do actually feel now, in the true sense of the word, hope for many healthy years to come. I just had to share these thoughts with you Mary and thank you so much for helping me find myself" Counselling Client

"I love being by the water, I find it really therapeutic and it relaxes me." Green Minds Participant

# Brecon And District Mind

## Trustees' Report

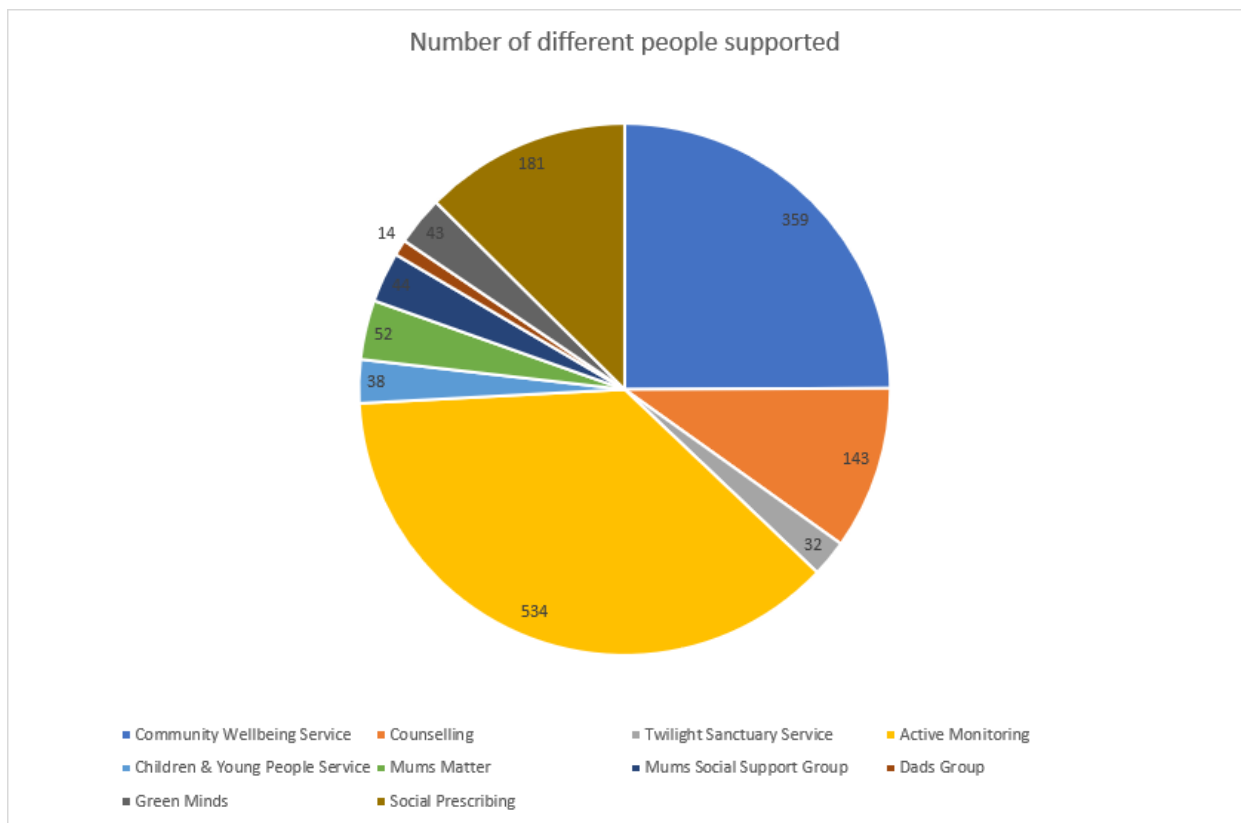
### People we have supported through 2021/2022- the picture in numbers:

Total People Supported across all Activities and Services.

- 1,134 different service users attended activities
- 7,551 support sessions were delivered

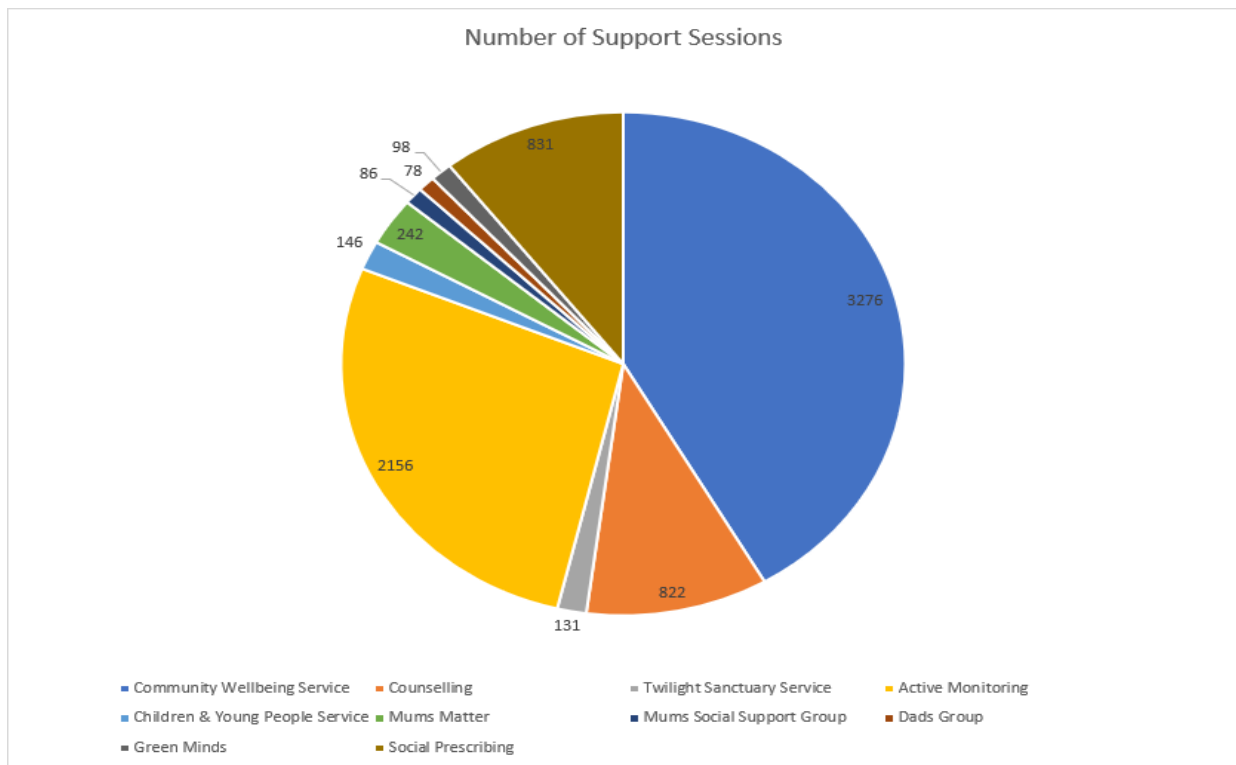
Number of group sessions delivered:

- 317 group sessions (with 2 or more clients)
- Around 50% of the 317 were either the group drop-in chat service or the Hay/Talgarth walk and talk activity group
- 98 Green Mind sessions were delivered
- The rest were a mixture, (mostly Mums Matter and Family Support)



## Brecon And District Mind

### Trustees' Report



#### Our Staff

We play to our strengths and have a wonderful and committed staff and growing team of volunteers, and in partnership with others, have created tailored services that accommodate the unique characteristics and needs of our local communities.

Our staff have done a fantastic job meeting our increased activity during and after COVID and especially when work routines have changed from office based to online support and back to office base. Brecon & District Mind kept most of its services running throughout this period.

We continue to monitor our resources and the capacity risk identified earlier of being able to live up to our purpose “Here when you need us to help you manage your mental health and wellbeing”, if demand trends continue at this level

#### Mental Health Education & Promotion

During COVID, although we were unable to organize public face-to face events, we still continued to raise awareness of mental health issues through Social Media presence.

#### Social Media:

The Trustees are aware of how important social media is in advertising our services to those who might need them. There are regular posts to social media containing news, tips and features for those who might be experiencing Mental Health issues. Data on these posts are tracked and reported on at Trustee Board meetings.

Our current statistics are:

Facebook followers - 1,200

Twitter followers - 506

Instagram - 262

Ty Croeso Community Wellbeing Centre has a very calm, relaxed and welcoming atmosphere that is conducive to people’s wellbeing. People can access 1-1 support and counselling, ask for information or advice.

## **Brecon And District Mind**

### **Trustees' Report**

#### **Financial review**

During another year of change and increased activities, the financial performance of Brecon and District Mind remains strong but delivered an overall surplus of £50,986

The trustees have continued with the plan to build up reserves and at 31st March 2022, these stood at a total of £402,006. The budget for 2021-22 show a further increase in spend and the trustees will continue to review the policy to ensure that reserves are in place to sustain our activities.

Two trustees are required to sign cheques and to authorise card payments. Senior members of staff give notice before undertaking activities which could involve payment of expenses.

The underlying strength of the finances at Brecon and District Mind has been achieved by keeping a close eye on the overhead expenses such as management salaries and accommodation. Management accounts are produced for each project to better understand the contribution each project makes to the core overhead costs of the organisation.

This year we had a review of our Finance procedures and systems and introduced new software to manage our financial information and reporting.

#### ***Policy on reserves***

The trustees reviewed the reserves policy and the policy reflects the current climate of economic uncertainty and the very real prospect of further reduction in core funding and future competitive tendering for the services we currently provide. This reserves policy was multi layered and staged.

The long-term goal is to progress through various stages of the policy in order to plan for future financial stability. The objective of the Trustees is to build a level of free reserves equal to the averaged fixed commitments for the ensuing 9 months, amounting to approximately £397,300, which would provide the foundations for the future financial stability of the organisation.

The level of free reserves at 31 March 2022 amounted to £128,319, being approximately 3 months expenditure.

# **Brecon And District Mind**

## **Trustees' Report**

### **Plans for future periods**

#### *Aims and key objectives for future periods*

Brecon and District Mind has become a significant organisation for supporting mental health in the local community and provides a wide range of services, learning opportunities, activities and support in an area of ever-increasing demand. The level of demand continues to rise significantly through the pandemic as people struggle with anxiety, depression, isolation and issues around bereavement and relationship breakdown.

It is, therefore, necessary to ensure we continue to provide services that are meeting the changing needs of the local community. This is even more evident following the pandemic as people experience huge restrictions on their daily lives and their freedom. Many people will have experienced mental health issues for the first time during this period.

Trustees will be recruiting for two senior positions: CEO & Manager for Children & Young People.

We will develop a refreshed fundraising strategy to ensure we have the resources to deliver our current services and also look to develop further opportunities to contribute to Mental Health & Wellbeing of people in our communities. There continues to be uncertainty regarding funding from Powys Teaching Health Board and Powys County Council. Developments to further integrate Health & Social care teams are ongoing, so this will change the face of commissioning and how services are commissioned and provided. At the present time funding for our services has been rolled over for another year.

Our current services such as counselling continues to experience high levels of demand and it is important we secure future funding to meet these demands. We will also focus more on the needs of families, children and young people and find partners to help us achieve these aims.

To this end we have identified some core aims that are central to the future of the service:

- We continue to do what our service users require to improve their wellbeing.
- Recruitment and Induction of Senior Staff
- Recruitment of Trustees
- Following the pandemic, regrouping the teams and organisation, reaching out to our service users, partners and community to refresh our plans, focusing on wellbeing and what matters.
- Preparing for local service Tenders and influencing service specifications where possible.
- Develop and implement a fundraising strategy including Community Fundraising with the aim of increasing unrestricted income and diversifying income sources.

### **Structure, governance and management**

#### *Nature of governing document*

The charity is a Company Limited by Guarantee and so reports annually to both The Charity Commission and Companies House. We are governed by the organisation's Memorandum and Articles and as an affiliated member of the national charity Mind we are required to operate within and are assessed against the Mind Quality Standards.

Our Memorandum and Articles of Association were reviewed and updated in November 2021.

## **Brecon And District Mind**

### **Trustees' Report**

#### ***Recruitment and appointment of trustees***

We aim for an annual intake of Trustees as appropriate depending on annual retirement by rotation and skills needed. Our recruitment and selection process are aimed at attracting people who share our values of **“Openness, Caring, Honesty, Commitment and Empathy”**. We endeavour to represent the community and age range we serve and typically recruit through adverts posted on social media and at all local volunteer websites/noticeboards.

Trustees are appointed through an application and selection process. Potential Trustees attend at least two Board meetings as observers in order for both parties to explore the suitability of the opportunity.

New Trustees are given an Induction Pack and training, funded by the organisation as appropriate to their needs. Courses are available through Mind or PAVO (Powys Association of Voluntary Organisations). The initial year is generally one of induction which may be after appointment and a period of attending board meetings.

We believe the optimum number of Trustees is nine. For the latter part of 2021/22 we had five Trustees.

Trustees may be elected at the AGM or appointed in which case they must stand for re-election at the next AGM.

This year we have appointed our Treasurer Crad Lowe, whose knowledge and expertise has led the review of finance systems. Sally Bates took on the role as Chair this year. Shaun O’Boyle is the Vice Chair and towards the end of the year, Acting Chair.

#### ***Organisational structure***

The governing body is a Board of Trustees/Directors (referred to within this report as Trustees) to whom the CEO, Valerie Walker, is answerable. The Trustees provide the CEO with strategic and policy support.

The Chair of Trustees has regular formal supervision meetings with the CEO to review any issues relating to personal development and training, identify stress factors, explore areas where support is needed and to show encouragement, value and reassurance.

The CEO is responsible for running the service for people experiencing mental health issues in the largely rural area of South Powys.

The main centre, Ty Croeso, is in Brecon, with a project centre at Ty Pen y Fan on the Ffrwdgrech Industrial Estate and outreach facilities in Talgarth, Hay-on-Wye and Crickhowell.

The CEO manages the day-to-day running of the organisation through a Senior Management Team consisting of three managers; the Community Wellbeing Manager, the Children and Young Persons & Family Services Manager and the Finance and Administration Manager. Currently there is a staff team of 29 to deliver or support our services.

As the organisation develops the CEO continually reviews the roles of all staff and builds on the infrastructure needed to underpin the activities required by our service users.

The Board of Trustees meet monthly to review the activities and affairs of the organisation and oversee the strategic and general management. Decisions are made through discussion and consensus.

# **Brecon And District Mind**

## **Trustees' Report**

### **Relationships with related parties**

#### **National Mind and Mind Cymru**

We are a business partner with National Mind and, as such, we have access to support, advice and information from them. We have a Network Relations Need Manager whose support has proved very beneficial to us over the year. We have ready access to National Mind's Knowledge Base and may use their publications and material in our own campaigns.

This partnership allows us to run licensed services that they sponsor, such as the Mums Matter peri-natal service and Active Monitoring.

We take part in One Mind in Wales meetings where we are able to link our Local insights into the Welsh & UK framework. Our participation enables us to receive intelligence and advice on what is happening and what developments are being planned nationally. Our insights and data can be shared in this forum.

#### **Other Organisations**

We continue to work with a range of other local organisations that enable us to provide the best service for our service users.

Powys Association of Voluntary Organisations (PAVO),  
The Mental Health Provider Network,  
Powys County Council,  
Powys Health Board,  
Community Connectors and Localities;  
GP Cluster, Red Kite CIC,  
Local Primary Care,  
The Community Mental Health Teams (CMHT)  
Child & Adolescent Mental Health Services (CAMHS),  
Calan DVS, Kaleidoscope,  
Pobl,  
Brecon Advice Centre,  
Brecon Town Council  
The Job Centre,  
The Brecon Beacons National Park and Wildlife Trusts,  
Brecon Cathedral,

Minds in Powys this is a partnership agreement with Mid and North Powys Mind & Ystradgynlais Mind. This enables us to develop cross Powys services, make collaborate funding bids and seek Powys wide opportunities.

# **Brecon And District Mind**

## **Trustees' Report**

### ***Major risks and management of those risks***

The Trustees have a process in place for identifying Risks to the organisation. The Risk Register logs the risks to the organisation that need to be monitored. A traffic light system is in place to indicate the severity of the risk with red being the severest. The Risk Register is a Board Meeting Agenda item and is reviewed every month.

Our Risk Management Principles are:

1. We will share our actions and plans
2. We will talk about and highlight our worries and concerns
3. Managing risk is everybody's responsibility
4. We will have a clear pathway from reporting to action
5. Each risk will have the right owner
6. We will effectively monitor the pathways of action at the right time
7. We will focus our energy on the high impact / high probability risks
8. It's OK to learn from our mistakes and adapt
9. We will support positive risk taking for the benefit of our members (finding ways to say yes!)

Currently the perceived Top Risks are:

1. Withdrawal of funding
2. Reputation (e.g. poor service, project longevity)
3. The lack of or the retention of the right staff
4. Capacity impacts (e.g. Covid)
5. Relationship with National Mind
6. A lack of members / service users / referrals / customers
7. People not understanding our Purpose or having clarity of our role(s)
8. Right attitudes / opinions are not expressed in line with our values and principles
9. Safeguarding
10. Legal responsibilities / making an impact
11. What we offer is not what our members / service users want!

## **Brecon And District Mind**

### **Trustees' Report**

#### **Reference and Administrative Details**

Trustees:

- S Bates
- D Canning
- C Lowe
- S O'Boyle
- R Coleman

Secretary:

S O'Boyle

Principal Office:

Tŷ Croeso  
St David's House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

Company Registration Number: 07814000

Charity Registration Number: 1145211

Bankers:

Lloyds Bank  
Scottish Widows  
Monmouthshire Building Society

Independent Examiner:

Mitchell Meredith Limited  
Chartered Accountants  
St David's House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

# Brecon And District Mind

## Trustees' Report

### Financial instruments

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

#### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term deposits.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

### Administration

#### **External Certification:**

We continue to strive for organisational excellence by adhering to standards such as

- Mind Quality Mark
- Dementia Friendly Organisation
- Level 5 Food Hygiene Award

### Management Systems

This year we have reviewed and invested further into the systems that strengthen the services & support we offer.

We have implemented XERO financial software which has helped to increase efficiency of the budgeting process and financial reporting.

We have also implemented a new HR system, Breathe which has enabled the HR function to be more streamlined.

We have also made changes to our contact management database, Lamplight, to give us statistical information about our services.

All these improvements have enabled the Trustees and Management to make data driven decisions.

All our databases that contain personal and sensitive information to comply with Data Protection law.

Brecon and District Mind are members of the Health Assured Employee Assistance Programme which offers independent workplace support for staff.

Mitchell Meredith continues to support with payroll, accounting and pension auto-enrolment.

## **Brecon And District Mind**

### **Trustees' Report**

#### **Statement of Trustees Responsibilities**

The trustees (who are also the directors of Brecon And District Mind for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 28 October 2022 and signed on its behalf by:

S O'Boyle  
Company Secretary and Trustee

## **Brecon And District Mind**

### **Independent Examiner's Report to the trustees of Brecon And District Mind ("the Company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the charity's trustees of Brecon And District Mind (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Brecon And District Mind are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Mitchell Meredith Limited, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Brecon And District Mind as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M L Barnes FCCA ACA  
Chartered Accountants  
Mitchell Meredith Limited

St David's House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

Date: 28 October 2022

## Brecon And District Mind

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	53,283	4,291	57,574	65,203
Charitable activities	5	144,776	378,332	523,108	473,932
Investment income	6	37	-	37	405
<b>Total Income</b>		<b>198,096</b>	<b>382,623</b>	<b>580,719</b>	<b>539,540</b>
<b>Expenditure on:</b>					
Raising funds	7	(1,240)	-	(1,240)	(975)
Charitable activities	8	(230,941)	(297,552)	(528,493)	(398,218)
<b>Total Expenditure</b>		<b>(232,181)</b>	<b>(297,552)</b>	<b>(529,733)</b>	<b>(399,193)</b>
Net (expenditure)/income		(34,085)	85,071	50,986	140,347
Net movement in funds		(34,085)	85,071	50,986	140,347
<b>Reconciliation of funds</b>					
Total funds brought forward		171,739	179,281	351,020	210,673
Total funds carried forward	19	137,654	264,352	402,006	351,020

The statement of financial activities includes all gains and losses recognised in the year. All of the charity's activities derive from continuing operations during the above two periods.

**Brecon And District Mind**  
**(Registration number: 07814000)**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	15	18,817	19,181
<b>Current assets</b>			
Debtors	16	35,033	13,772
Cash at bank and in hand		371,842	335,290
		406,875	349,062
<b>Creditors: Amounts falling due within one year</b>	17	(23,686)	(17,223)
<b>Net current assets</b>		383,189	331,839
<b>Net assets</b>		402,006	351,020
<b>Funds of the charity:</b>			
<b>Restricted</b>		264,352	179,281
<b>Unrestricted income funds</b>			
Unrestricted		137,654	171,739
<b>Total funds</b>	19	402,006	351,020

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 19 to 34 were approved by the trustees, and authorised for issue on 28 October 2022 and signed on their behalf by:

S O'Boyle  
Company Secretary and Trustee

The notes on pages 21 to 34 form an integral part of these financial statements.

# Brecon And District Mind

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The charity is incorporated in England and Wales.

The address of its registered office is:

Tŷ Croeso  
St David's House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Brecon And District Mind meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## **Brecon And District Mind**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Short Leasehold Property Improvements	over the term of the lease
Fixtures Fittings and equipment	20% reducing balance
Motor Vehicles	20% reducing balance

#### Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted £	Total 2022 £	Total 2021 £
Donations	18,598	3,953	22,551	23,978
Membership fees	-	338	338	144
Fundraising activities	1,015	-	1,015	1,650
Grants receivable (note 4)	33,670	-	33,670	39,431
	<hr/> 53,283	<hr/> 4,291	<hr/> 57,574	<hr/> 65,203

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 4 Grants Receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Morel Trust	-	1,000	1,000	1,000
Powys Local Health Board	142,531	23,405	165,936	147,614
Powys CC	2,245	93,543	95,788	74,822
Pavo	-	4,286	4,286	8,620
Lloyds Foundation	33,670		33,670	39,431
CFIW Powys Church Act	-	-	-	29,882
Mind Cymru	-	110,319	110,319	75,753
Mid Powys Mind		9,206	9,206	2,893
Edward Gostling Trust	-	-	-	5,000
BBNP	-	-	-	5,000
Heritage Lottery	-	-	-	2,600
Brecknock Art Trust		-	-	2,000
Audrey Tyler Trust	-	-	-	5,000
Garfield Weston	-	-	-	7,500
National Lottery	-	62,252	62,252	106,248
Moondance Foundation	-	40,000	40,000	-
Postcode Community Lottery	-	17,641	17,641	-
Redkite Health Solutions	-	12,213	12,213	-
Val Walker	-	467	467	-
Brecon Town Council	-	4,000	4,000	-
	178,446	378,332	556,778	513,363

#### 5 Income from charitable activities

	Unrestricted funds £	Restricted £	Total 2022 £	Total 2021 £
Grants receivable see note 4	144,776	378,332	523,108	473,932

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 6 Investment income

	Unrestricted funds £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	37	37	405
			405

#### 7 Expenditure on raising funds

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Fundraising activities		1,240	1,240	975
				975

#### 8 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted £	Total 2022 £	Total 2021 £
Direct costs		2,160	32,616	34,776	14,085
Staff costs		187,839	223,955	411,794	299,278
Allocated support costs	9	34,009	40,288	74,297	77,270
Governance costs	9	6,933	693	7,626	7,585
		230,941	297,552	528,493	398,218

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 9 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds £	Restricted £	Total 2022 £	Total 2021 £
Independent examiner fees	2,331	693	3,024	2,964
Staff costs	4,200	-	4,200	4,200
Allocated support costs	402	-	402	421
	<u>6,933</u>	<u>693</u>	<u>7,626</u>	<u>7,585</u>

##### Analysis of support costs

	Charitable Activity £	Governance £	Total 2022 £	Total 2021 £
Establishment costs	35,233	-	35,233	35,665
Office expenses	16,748	-	16,748	16,085
Printing postage and stationery	4,804	-	4,804	4,502
Repairs	4,150	-	4,150	5,564
Sundry costs	1,772	-	1,772	1,305
Subscriptions	215	-	215	712
Travel costs	2,788	-	2,788	1,515
Advertising	2,588	-	2,588	683
Consultancy costs	1,765	-	1,765	6,959
Bank charges	-	402	402	421
Legal Fees	-	-	-	2,000
Depreciation	4,234	-	4,234	3,255
	<u>74,297</u>	<u>402</u>	<u>74,699</u>	<u>78,666</u>

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	4,234	3,255

#### 11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	384,185	275,967
Social security costs	21,505	12,225
Pension costs	8,674	11,432
Staff training	1,630	3,854
	<u>415,994</u>	<u>303,478</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Employees	27	24

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £113,850 (2021 - £97,209).

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 13 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	3,024	2,964
	3,024	2,964

#### 14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 15 Tangible fixed assets

	Leasehold property improvements £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2021	13,000	20,956	9,495	43,451
Additions	-	3,870	-	3,870
At 31 March 2022	13,000	24,826	9,495	47,321
<b>Depreciation</b>				
At 1 April 2021	13,000	7,852	3,418	24,270
Charge for the year	-	3,018	1,216	4,234
At 31 March 2022	13,000	10,870	4,634	28,504
<b>Net book value</b>				
At 31 March 2022	-	13,956	4,861	18,817
At 31 March 2021	-	13,104	6,077	19,181

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 16 Debtors

	2022 £	2021 £
Trade debtors	34,218	13,333
Prepayments	815	439
	<u>35,033</u>	<u>13,772</u>

#### 17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	8,387	5,305
Other taxation and social security	7,560	4,673
Other creditors	140	1,100
Accruals	7,599	6,145
	<u>23,686</u>	<u>17,223</u>

#### 18 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £8,674 (2021 - £11,432).

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 19 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted Income	171,739	198,096	(232,181)	137,654
<b>Restricted funds</b>				
Friends of Brecon and District Mind	2,462	338	(99)	2,701
Art Project	12,161	1,000	(989)	12,172
Volunteering	-	2,319	(2,319)	-
Powys CC - Supporting People	-	63,826	(52,216)	11,610
Mums Matter	44,212	56,124	(39,528)	60,808
Dr Sowerby Vehicle	14,743	200	(1,425)	13,518
Active Monitoring	13,016	75,700	(43,152)	45,564
Social Prescribing	-	35,082	(26,568)	8,514
Dad's Research	13,191	-	(8,954)	4,237
My Generation	13,411	-	(115)	13,296
Green Minds	25,472	32,652	(18,343)	39,781
Children and Young People fund	3,219	58,267	(29,788)	31,698
Digital Work	11,165	1,200	(11,701)	664
Crisis Prevention	8,122	37,532	(44,881)	773
Counselling	18,107	15,277	(23,574)	9,810
Bereavement Support	-	9,206	-	9,206
<b>Total restricted funds</b>	179,281	388,723	(303,652)	264,352
<b>Total funds</b>	351,020	586,819	(535,833)	402,006

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted Income	114,582	278,553	(231,847)	10,451	171,739
<b>Restricted</b>					
Friends of Brecon and District Mind	2,326	136	-	-	2,462
Art Project	9,278	3,000	(117)	-	12,161
Peoples Health Trust	122	-	(122)	-	-
Mums Matter	18,461	63,368	(37,617)	-	44,212
Dr Sowerby Vehicle	16,988	-	(2,245)	-	14,743
Active Monitoring	-	42,105	(29,089)	-	13,016
Social Prescribing	-	26,736	(26,736)	-	-
Dad's Research	7,878	11,000	(5,687)	-	13,191
My Generation	13,241	1,035	(865)	-	13,411
Green Minds	7,357	33,578	(15,463)	-	25,472
Blended CBT	10,451	-	-	(10,451)	-
PAVO	-	300	(300)	-	-
Children and Young People fund	9,989	7,970	(14,740)	-	3,219
Digital Work	-	20,382	(9,217)	-	11,165
Crisis Prevention	-	15,000	(6,878)	-	8,122
Counselling	-	36,377	(18,270)	-	18,107
<b>Total restricted funds</b>	96,091	260,987	(167,346)	(10,451)	179,281
<b>Total funds</b>	210,673	539,540	(399,193)	-	351,020

## **Brecon And District Mind**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

The specific purposes for which the funds are to be applied are as follows:

The Premises fund relates to money received from Tudor Trust and Church in Wales. These are restricted monies received for Ty Croeso and Ty Penyfan.

The Friends of Brecon and District Mind relates to money raised and spent by the Friends for the benefit of the organisation. These funds can only be utilised as approved by the committee of The Friends of Brecon and District Mind.

The Arts project comprises funds received from the Creative Therapies to fund the operation of the arts project.

People's Health Trust grant contributes towards the costs of the stepping stones project.

Mind Mums Matter represents funding from Comic Relief via National Mind towards a 2 year peri-natal service.

Dr Sowerby represents funding received to purchase a vehicle to be used for various projects within Brecon and District Mind.

Active Monitoring represents funding from WCVA, Santander, Awards for All and Next Steps towards training, salaries, transport, volunteer expenses and overheads.

Social Prescribing represents funding from Welsh Government via Mind Cymru for a mental health specific social prescribing research project.

Dad's Research represents funding from Powys Local Health Board towards a peri-natal service.

My Generation represents funding from Mind, Community Foundation Wales and Percy Davies Institution to run a programme for people aged over 50, to reduce social isolation.

Green Minds represents funding from Powys Association of Voluntary Organisations - The Social Value Fund, Princes Trust and Mind for an eco therapy project.

Children and Young People represents funding from Community Foundation in Wales for the development of a children's and young peoples mental health service.

PAVO represents funding towards bereavement training for the staff.

Crisis Prevention represents funding from Powys County Council to assist with funding the Twilight Service offered.

Digital Work represents funding from Community Foundation Wales to assist with digital support throughout the COVID pandemic.

Counselling represents funding from the National Lottery to support with the COVID response therapy.

Bereavement Support represents funding from Mid and North Powys Mind towards a support group for those who have been bereaved or impacted by suicide loss.

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 20 Analysis of net assets between funds

	<b>Unrestricted</b>		<b>Total funds at 31</b>
	<b>General</b>	<b>Restricted</b>	<b>March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	9,335	9,482	18,817
Current assets	152,005	254,870	406,875
Current liabilities	(23,686)	-	(23,686)
Total net assets	137,654	264,352	402,006

**BRECON AND DISTRICT MIND**

England & Wales - Charity number 1145211

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# Accounts

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Company registration number: 07814000

Charity registration number: 1145211

# Brecon And District Mind

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

# Brecon And District Mind

## Contents

Trustees' Report	1 to 9
Annual Report of Friends of Brecon and District Mind	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 26

# Brecon And District Mind

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

### Objectives and activities

#### *Objects and aims*

The charity's objects as laid down in the Memorandum and Articles are specifically restricted to the following:

- a) To promote the preservation of good mental health in particular by enabling and empowering everyone experiencing mental health problems to live with, manage and recover from their condition.
- b) To relieve the needs of people with mental health problems by working to increase the understanding of mental health and mental health problems by gathering and disseminating information and working to raise awareness, promote understanding and challenge stigma and discrimination.

The organisation seeks to promote these objectives through:

- Providing open access to support through a range of services, information, signposting to other services, and a range of therapeutic social, leisure and educational opportunities designed to promote mental and physical health and to increase individuals' self-confidence and well-being.
- Supporting and enabling service users to identify their individual goals and work towards their own well-being.
- Encouraging service users to contribute to the planning, development, delivery and monitoring of Brecon and District Mind's activities and local mental health services.
- Liaising and working in partnership with statutory and voluntary agencies within and outside the area of mental health.
- Working effectively as part of the Mind network maintaining the Mind Quality Mark in our service delivery with a positive approach to maintaining and developing relationships with other local Minds.
- Developing and strengthening links within the local community and identifying opportunities for volunteering and employment and to ensure people who experience mental distress can be fully integrated in to all aspects of life in the community.
- Diversifying our sources of income and strengthening our financial reserves in order to ensure the long-term sustainability of the organisation.

# Brecon And District Mind

## Trustees' Report

### *Objectives, strategies and activities*

We provide a Community Wellbeing Service and a Community Project Centre which offer a wide range of support to more people experiencing mental health issues.

The organisation has grown over the past 8 years and we have services and projects offering support to the wider community. The main areas of work are:

- Community Well-Being service
- Counselling Service including EMDR Therapy
- Active monitoring – facilitated psycho educational CBT programme.
- Peri-Natal service – Mums Matter Project and Dad's research peri-natal project & Mums support group
- Family Support
- Social Prescribing
- Green Minds - Eco Therapy project
- Twilight Sanctuary – Crisis Prevention service

We normally run a range of well-being activities but due to Covid these were all suspended:

- Arts and crafts
- Gardening – Allotment project
- Creative writing
- Eve Project – Women only peer support/ craft
- Pottery
- Sunday lunch club
- Complementary therapy

### *Fundraising disclosures*

We have been able to extend our services and therefore our reach in the local community. We have been fortunate to have funding from Supporting People to allow us to maintain our extended opening hours in the Community Well-Being Centre and provide floating support for homelessness and social isolation and Family Support, so we are more accessible to those people needing to use our services. Funding still remains our central strategic priority and we continue to work with our Fundraising Consultant to make grant applications. In addition, our Income Generation working group and the Friends of Brecon and District Mind continues to raise funds locally through a range of events and activities. We realise that we need to continue to diversify our funding streams to be sustainable in the future. This will lead to more partnership working with other agencies in the local communities in order to provide services to fill gaps where there are identified areas of need.

We were able to secure funding from various sources to support the changes we had to make to remote delivery of services during lockdown.

### *Public benefit*

Trustees are aware of the public benefit requirement. Our activities are open to all those in the Brecon and District area who identify themselves as suffering with mental illness or mental distress. All our charitable activities, as described above, focus on our key aims of the prevention and relief of mental distress and illness and increasing opportunities to raise awareness and offer support to individuals within the community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# Brecon And District Mind

## Trustees' Report

### *Use of volunteers*

During the lockdown restrictions our volunteers were unable to support the services in the normal way. Once restrictions ease they will be able to return. People using the services are taking up volunteer opportunities on the Eco Project as they like working outside and working in nature. It has become a very popular activity and increases people's well-being and sense of contribution to the local community, especially at a time when most other services were operating remotely.

### **Achievements and performance**

The last 12 months were extremely challenging due to the pandemic and ensuing restrictions. But we very quickly adapted our way of working and were able to continue to deliver our support services to ensure people with poor Mental Health were able to access the support they needed.

The Organisation continues to grow steadily, and we can celebrate the fact that again this year we have attained funding to start up more new projects and offer more services to the local community. We continue to strive for organisational excellence by adhering to standards such as

- Mind Quality Mark
- Dementia Friendly Organisation
- Level 5 Food Hygiene Award

There continues to be uncertainty regarding funding from the Local Health Board and Powys County Council. In Powys. There are moves to further integrate Health & Social care teams, so this will change the face of commissioning and how services are commissioned and provided. At the present time funding for our services has been rolled over for another year. We have challenged the level of funding as there has not been any cost of living uplift over the last 7 years but we still continue to provide the same level of support by using donations to support this.

We continue to work with a range of other local organisations such as Calan DVS, Kaleidoscope, Gwalia, the Job Centre, the CMHT and the National Park and Wildlife Trusts, so that we can all work together to provide the best service for those people that access services currently or for those who may need them in the future. We also formed a partnership agreement with Mid Powys Mind & Ystradgynlais Mind. As Minds in Powys we are better positioned to apply for tenders that are Powys wide.

We run a arrange of events to promote our services including events for Mental Health Awareness week, Spring Fayre, Christmas Fayre and a World Mental Health Day event. We were able to do a small amount of awareness raising through Social Media but no events were able to take place.

We continue to access support, advice and information from National Mind including access to all the information booklets on all manners of issues which Mind produce. We are a business partner with National Mind which allows us to run licensed services that they produce, such as the Mums Matter peri-natal service and Active Monitoring.

We take part in Powys providers meetings and the One Mind in Wales meetings as well as access to national conferences such as the CEO's conference and the Trustees conference. This informs us of the position locally and nationally, so we know what is happening elsewhere and where we as an organisation fit in to the 'bigger picture'.

We have commenced the work with Children & Young People by providing drop-in sessions at Penmaes School and Focus Groups with Brecon High School and the Pupil Referral Unit. When restrictions allowed we were able to take part in assemblies and provide workshops on mental health at Brecon High school.

The wellbeing aspect is inherent in everything we do here at Ty Croeso. We have a counselling service and a complementary therapy service to enhance peoples' wellbeing as well as other activities that people enjoy. The challenges of lockdown restrictions meant running groups on-line and providing majority of support over the

# **Brecon And District Mind**

## **Trustees' Report**

phone. We still managed to maintain all services though this difficult time and supporting people when they needed it.

As soon as restrictions allowed we were able to return to some face to face support, initially outside in the community and then in the centre following strict Covid regulations. For many people this was a lifeline.

The centre has a very calm, relaxed and welcoming atmosphere that is conducive to people's wellbeing. People can access 1-1 support and counselling, ask for information or advice. All groups and activities had to be suspended through the lockdown period.

We extended our opening hours to provide a Twilight Sanctuary service 5 evenings a week to support people who were either in crisis or struggling to cope with their mental health. This service is a crisis prevention service to try to prevent the need for people to use statutory services such as A&E or the Police.

### **Financial review**

During another year of change and increased activities, the financial performance of Brecon and District Mind remains strong and delivered an overall surplus of £140,347.

The trustees have continued with the plan to build up reserves and at 31st March 2021 these stood at a total of £351,020. The budget for 2021-22 show a further increase in spend and the trustees will continue to review the policy to ensure that reserves are in place to sustain our activities.

Two trustees are required to sign cheques and to authorise card payments. Senior members of staff give notice before undertaking activities which could involve payment of expenses.

The underlying strength of the finances at Brecon and District Mind has been achieved by keeping a close eye on the overhead expenses such as management salaries and accommodation. Management accounts are produced for each project to better understand the contribution each project makes to the core overhead costs of the organisation.

The Trustees continuing criteria in managing the finances of the organisation has been to maximise the effectiveness of sustaining the mental health and wellbeing of the communities we serve.

### ***Policy on reserves***

The trustees reviewed the reserves policy and the policy reflects the current climate of economic uncertainty and the very real prospect of further reduction in core funding and future competitive tendering for the services we currently provide. This reserves policy was multi layered and staged.

The long term goal is to progress through various stages of the policy in order to plan for future financial stability. The objective of the Trustees is to build a level of free reserves equal to the averaged fixed commitments for the ensuing 9 months, amounting to approximately £287,000, which would provide the foundations for the future financial stability of the organisation.

The level of free reserves at 31 March 2021 amounted to £161,788, being approximately 5 months expenditure.

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

Brecon and District Mind has become a significant organisation for supporting mental health in the local community and provides a wide range of services, learning opportunities, activities and support in an area of ever-increasing demand. The level of demand has risen significantly through the pandemic as people struggle with

## Brecon And District Mind

### Trustees' Report

anxiety, depression, isolation and issues around bereavement and relationship breakdown.

It is, therefore, necessary to ensure we continue to provide services that are meeting the changing needs of the local community. This is even more evident following the pandemic as people experience huge restrictions on their daily lives and their freedom. Many people will have experienced mental health issues for the first time during this period. As cuts challenge the statutory provisions for mental health it often falls to the voluntary sector to provide more support but not necessarily with more resources.

We will continue to search for funds to enable us to continue with extra services as well as identifying the need for other services in our area and to maintain the present services.

Our current services such as counselling continues to experience high levels of demand and it is important we secure future funding to meet these demands. We will also focus more on the needs of children and young people and find partners to help us achieve these aims, We will be working closely with the Local Health Board and Powys County Council to look at the priorities and areas of unmet need to inform us on the development of a service for Children and Young People.

To this end we have identified some core aims that are central to the future of the service:

- We are continuing to develop the service in ways that will attract sustainable funding to allow for long term planning.
- We continue to develop the Community Wellbeing model and do what matters to the person to improve their wellbeing.
- We will continue to seek additional sources of funding to ensure fiscal stability and enable long term planning for the sustainability of the organisation.
- We will continue to build our financial reserves over the coming years to allow for long term planning of services. Due to expansion of services we are aware that our Reserves Fund will only cover us for 3 months in the event of closure but aim to increase this fund to cover 9 months winding down costs over the years to come, if our finances allow. In the meantime, we continue to do all we can to maintain the standard of service we provide and to try and keep the organisation sustainable.
- We will create an organisational structure, governance and ethos that will allow for, and sustain, our existing work and any future development of the services provided.
- We will also have to rise to the further challenge of the tendering process that the Local Health Board are likely to undertake in the future. We will be expected to tender in collaboration with other local Mind services or other local providers for the services we currently provide. We trust that affiliation to Mind will give us more support, advice and strength. We have already undertaken the tendering process with Supporting People and are better equipped to deal with the process going forward and we have created a more robust partnership with the other Local Minds in Powys.
- We aim to ensure the sustainability of the Board of Trustees with developing induction, support and training, such as mentoring, starting as a volunteer, in-house training sessions or away days, as well as external training from organisations such as PAVO and Mind as appropriate.
- Seek to disseminate knowledge, skills and good practice so we can provide opportunities for learning and personal development to our members, staff and trustees.
- Ensuring that our core services are aligned with the priorities for the Welsh Government, Powys Teaching Health Board and National Mind.

## **Brecon And District Mind**

### **Trustees' Report**

#### **Structure, governance and management**

##### *Nature of governing document*

The charity is a Company Limited by Guarantee and so reports annually to both The Charity Commission and Companies House. We are governed by the organisation's Memorandum and Articles and as an affiliated member of the national charity Mind we are required to operate within and are assessed against the Mind Quality Standards.

##### *Recruitment and appointment of trustees*

We aim for an annual intake of Trustees as appropriate depending on annual retirement by rotation, skills needed and aiming to get a mix of people from the community we serve aiming for 9 Trustees in total. This year we had 8. Trustees may be elected at the AGM or appointed in which case they must stand for re-election at the next AGM and are sought by word of mouth and advertisement. The initial year is generally one of induction which may be after appointment and a period of sitting in a board meeting depending on the experience of the trustee. Trustees are appointed through an application process and then further induction and training is funded by the organisation as appropriate to the needs of the Trustees with courses potentially sourced via Mind or PAVO (Powys Association of Voluntary Organisations)

This year we have appointed a new Treasurer, Sara Davies, whose vast knowledge and experience is very helpful. Mark Perry took on the role as Chair this year and has fully engaged in the role, attending many meetings externally on our behalf.

##### *Organisational structure*

The governing body is a Board of Trustees/Directors (referred to within this report as Trustees) to whom the CEO, Valerie Walker, is answerable and who provide her with support. The CEO is responsible for running the service for people experiencing mental health issues in the largely rural area of South Powys. This includes the main centre in Brecon, the project centre on Ffrwdgrech Industrial Estate and outreach in Talgarth, Hay-on-Wye and Crickhowell. The CEO has a staff team consisting of 25 staff.

Currently the Board meets monthly to overview the work of the organisation and decisions are made through discussion and consensus of agreement. A Fund-raising subgroup and a Friends Association and other task focused subgroups as called. Our Funding Consultant's efforts have provided funds to maintain our on-going services. This is feeding into our ongoing review of the organisation and its infrastructure, management and governance. We are working on streamlining our governance and management, so the Trustee role is better supported and strategic thinking is well integrated.

As the organisation develops the CEO has reviewed the roles of all staff and built on the infrastructure needed to underpin the activities of the Organisation. The CEO role is supported by both Trustee support, a senior management team and external reflective supervision and by the monthly full board meeting.

#### **Relationships with related parties**

##### **National Mind and Mind Cymru**

As an affiliated member of Mind the charity is part of the National Mind and Mind Cymru networks and works to the Mind Quality Mark. We work with other local mental health providers with relationships with the PAVO, Primary Care, the Community Mental Health Team and a range of non-statutory providers including at various times: Calan DVS, Kaleidoscope (Drug and alcohol service), Pobl, Brecon Advice Centre, the Alzheimer's Society, The Dementia Friendly Community and Housing Associations. We continue to develop local partnerships to facilitate any future joint projects and tendering fitting with strategic goals for joined up local services.

## **Brecon And District Mind**

### **Trustees' Report**

#### **Reference and Administrative Details**

**Trustees**  
M Perry (Chair)  
S Bates (Vice Chair)  
S Davies (appointed 14 October 2020) (Treasurer)  
T Lee (resigned 21 October 2020)  
R H Williams (resigned 26 May 2021)  
D Canning  
L Davis (resigned 22 June 2020)  
C Lowe  
S O'Boyle  
H Prothero (appointed 22 January 2020 and resigned 27 January 2021)

**Secretary** Z E Porter

**Principal Office**  
Tŷ Croeso  
St David's House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

**Company Registration Number** 07814000

**Charity Registration Number** 1145211

**Bankers**  
Lloyds Bank  
Monmouthshire Building Society  
Triodos Bank

**Independent Examiner**  
Mitchell Meredith Limited  
Chartered Accountants  
St Davids House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

## **Brecon And District Mind**

### **Trustees' Report**

#### **Financial instruments**

##### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

##### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

##### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term deposits.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

#### **Employee involvement**

The staff team have had a number of changes as different roles and projects have been brought in. Staff are developing their roles, and some have gone on to progressive roles within the organisation.

#### **Administration**

There have been further improvements in information technology, with the purchase of additional laptops for key staff. Work has continued on populating the new cloud-based database (Lamplight) to ensure accurate reporting to funders and improve the service we deliver. The accountancy software has been migrated to Xero which has improved the efficiency of our financial management; producing monthly management reports as well as project specific reports. Our accounts are in good order and the recently extended reporting enables excellent accountability and improved financial management.

Mitchell Meredith continue to support with payroll, accounting and pension auto-enrolment.

Valerie Walker, CEO, Zoe Porter, Finance and Admin Manager to whom company secretarial duties have been delegated and Michael Power, Community Wellbeing Manager are considered to be key management personnel.

# Brecon And District Mind

## Trustees' Report

### Important non-adjusting events after the financial period

March 2020 saw the beginning of the Coronavirus Pandemic and the National Lockdown. This drastically altered the environment in which we work. We saw all the face to face services having to change and adapt to telephone and on-line support and You Tube Videos. We were thrown into the digital arena with very little experience but we found our way through it and supported as many people as we could.

All staff were working remotely but we still maintained the support to both existing and new members.

The last 18 months have shown us that we have to work differently and be able to provide a wide range of options to ensure that no-one is excluded from accessing our services.

We have received funds from both the National Lottery and the Community Foundation Wales which has been very responsive and flexible to help us to meet the needs of people in the current times.

### Statement of Trustees Responsibilities

The trustees (who are also the directors of Brecon And District Mind for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20/10/21 and signed on its behalf by:

S Bates  
Trustee



## **Brecon And District Mind**

### **Annual Report of Friends of Brecon and District Mind for the Year Ended 31 March 2021**

In its tenth year, the Friends of Brecon and District Mind, like most other groups, has, sadly, had to drastically curtail its activities in the light of the Covid pandemic.

The previous year had seen a full programme of events to help raise awareness of mental health issues in the community as well as providing practical support to Brecon and District Mind. This year the spring and autumn fairs at Brecon Guildhall and talks at the Muse could not take place due to Covid restrictions. With only an on-line Hay Festival the usual successful after-talk collections could not take place.

The mothballed committee has, nevertheless, comprised: David Moore, chair; Branwen Griffiths, secretary; Cynthia Bradshaw, programme secretary; Anna Knox, treasurer; as well as Christine Carleton and Jonathan Morgan.

In 2021-22 the Friends will be reassessing their activities to maximise support for Brecon and District Mind.

David Moore

Friends of Brecon and District Mind

## Brecon And District Mind

### Independent Examiner's Report to the trustees of Brecon And District Mind

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 12 to 28.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Brecon And District Mind (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Brecon And District Mind are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

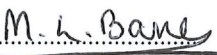
#### Independent examiner's statement

Since Brecon And District Mind's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Mitchell Meredith Limited, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Brecon And District Mind as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
.....  
M L Barnes FCCA ACA  
Chartered Accountants  
Mitchell Meredith Limited

St Davids House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

Date: 20/10/21

## Brecon And District Mind

### Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	65,059	144	65,203	57,895
Charitable activities	5	213,089	260,843	473,932	291,799
Investment income	6	405	-	405	235
<b>Total Income</b>		<u>278,553</u>	<u>260,987</u>	<u>539,540</u>	<u>349,929</u>
<b>Expenditure on:</b>					
Raising funds	7	-	-	-	(125)
Charitable activities	8	(231,847)	(167,346)	(399,193)	(356,909)
<b>Total Expenditure</b>		<u>(231,847)</u>	<u>(167,346)</u>	<u>(399,193)</u>	<u>(357,034)</u>
Net income/(expenditure)		46,706	93,641	140,347	(7,105)
Transfers between funds		10,451	(10,451)	-	-
<b>Net movement in funds</b>		<u>57,157</u>	<u>83,190</u>	<u>140,347</u>	<u>(7,105)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>114,582</u>	<u>96,091</u>	<u>210,673</u>	<u>217,778</u>
Total funds carried forward	20	<u>171,739</u>	<u>179,281</u>	<u>351,020</u>	<u>210,673</u>

The statement of financial activities includes all gains and losses recognised in the year. All of the charity's activities derive from continuing operations during the above two periods.

**Brecon And District Mind**  
**(Registration number: 07814000)**  
**Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	15	19,181	13,489
<b>Current assets</b>			
Debtors	16	13,772	7,276
Cash at bank and in hand	17	335,290	197,218
		<u>349,062</u>	<u>204,494</u>
<b>Creditors: Amounts falling due within one year</b>	18	<u>(17,223)</u>	<u>(7,310)</u>
<b>Net current assets</b>		<u>331,839</u>	<u>197,184</u>
<b>Net assets</b>		<u>351,020</u>	<u>210,673</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		179,281	96,091
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>171,739</u>	<u>114,582</u>
<b>Total funds</b>	20	<u>351,020</u>	<u>210,673</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

**Brecon And District Mind**

**(Registration number: 07814000)  
Balance Sheet as at 31 March 2021**

The financial statements on pages 12 to 28 were approved by the trustees, and authorised for issue on 20/10/21 and signed on their behalf by:

S Bates  
Trustee



## **Brecon And District Mind**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The charity is incorporated in England and Wales.

The address of its registered office is: Ty Croeso  
St David's House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

Brecon And District Mind meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## **Brecon And District Mind**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Short Leasehold Property Improvements	over the term of the lease
Fixtures Fittings and equipment	20% reducing balance
Motor Vehicles	20% reducing balance

#### Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price .

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	23,978	-	23,978	18,547
Membership fees	-	144	144	378
Fundraising activities	1,650	-	1,650	5,970
Grants receivable (note 4)	39,431	-	39,431	33,000
	<u>65,059</u>	<u>144</u>	<u>65,203</u>	<u>57,895</u>

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 4 Grants Receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
WCVA	-	-	-	1,735
Morel Trust	-	1,000	1,000	-
Powys Local Health Board	136,614	11,000	147,614	170,236
Percy Davies Institute	-	-	-	1,290
Powys CC	59,822	15,000	74,822	34,012
Princes Trust	-	-	-	1,500
Pavo	-	8,620	8,620	15,145
Lloyds Foundation	39,431		39,431	33,000
CFIW Powys Church Act	3,760	26,122	29,882	19,979
Mind Cymru	5,000	70,753	75,753	47,152
Mid Powys Mind	2,893	-	2,893	
Sir Jules Thorn Charitable Trust	-	-	-	750
Edward Gostling Trust	-	5,000	5,000	-
BBNP	-	5,000	5,000	-
Heritage Lottery	-	2,600	2,600	-
Brecknock Art Trust		2,000	2,000	-
Audrey Tyler Trust	5,000	-	5,000	-
Garfield Weston		7,500	7,500	
National Lottery		106,248	106,248	-
	<u>252,520</u>	<u>260,843</u>	<u>513,363</u>	<u>324,799</u>

#### 5 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Grants receivable see note 4	213,089	260,843	473,932	291,799
	<u>213,089</u>	<u>260,843</u>	<u>473,932</u>	<u>291,799</u>

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 6 Investment income

	Unrestricted funds £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	405	405	235
	405	405	235

#### 7 Expenditure on raising funds

	Note	Total 2021 £	Total 2020 £
Fundraising activities		-	125
		-	125

#### 8 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Direct costs		5,023	9,062	14,085	14,414
Staff costs		170,223	129,055	299,278	249,775
Allocated support costs	9	49,821	28,424	78,245	87,689
Governance costs	9	6,780	805	7,585	5,031
		231,847	167,346	399,193	356,909

£231,847 (2020 - £231,857) of the above expenditure was attributable to unrestricted funds and £167,346 (2020 - £125,052) to restricted funds.

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 9 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Independent examiner fees	2,964	-	2,964	2,892
Staff costs	3,395	805	4,200	1,515
Allocated support costs	421	-	421	624
	<u>6,780</u>	<u>805</u>	<u>7,585</u>	<u>5,031</u>

##### Analysis of support costs

	Charitable Activity £	Governance £	Total 2021 £	Total 2020 £
Establishment costs	35,665	-	35,665	37,619
Office expenses	16,085	-	16,085	11,102
Printing postage and stationery	4,502	-	4,502	5,473
Repairs	5,564	-	5,564	2,675
Sundry costs	1,305	-	1,305	1,143
Subscriptions	712	-	712	918
Travel costs	1,515	-	1,515	7,232
Advertising	683	-	683	660
Trustee Meeting	-	-	-	40
Consultancy costs	6,959	-	6,959	16,945
Bank charges	-	421	421	584
Legal Fees	2,000	-	2,000	-
Depreciation	3,255	-	3,255	3,922
	<u>78,245</u>	<u>421</u>	<u>78,666</u>	<u>88,313</u>

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	3,255	3,922

#### 11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 12 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	275,967	227,164
Social security costs	12,225	12,549
Pension costs	11,432	10,062
Staff training	3,854	1,515
	<u>303,478</u>	<u>251,290</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employees	24	22

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £97,209 (2020 - £93,843).

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 13 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	2,964	2,892

#### 14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 15 Tangible fixed assets

	Leasehold property improvements £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2020	13,000	12,009	9,495	34,504
Additions	-	8,947	-	8,947
At 31 March 2021	13,000	20,956	9,495	43,451
<b>Depreciation</b>				
At 1 April 2020	13,000	6,116	1,899	21,015
Charge for the year	-	1,736	1,519	3,255
At 31 March 2021	13,000	7,852	3,418	24,270
<b>Net book value</b>				
At 31 March 2021	-	13,104	6,077	19,181
At 31 March 2020	-	5,893	7,596	13,489

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 16 Debtors

	2021 £	2020 £
Trade debtors	13,333	7,276
Prepayments	439	-
	<u>13,772</u>	<u>7,276</u>

#### 17 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	67	53
Cash at bank	335,223	197,165
	<u>335,290</u>	<u>197,218</u>

#### 18 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	5,305	-
Other taxation and social security	4,673	-
Other creditors	1,100	1,279
Accruals	6,145	6,031
	<u>17,223</u>	<u>7,310</u>

#### 19 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £11,432 (2020 - £10,062).

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 20 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted Income	114,582	278,553	(231,847)	10,451	171,739
<b>Restricted funds</b>					
Friends of Brecon and District Mind	2,326	136	-	-	2,462
Art Project	9,278	3,000	(117)	-	12,161
Peoples Health Trust	122	-	(122)	-	-
Mums Matter	18,461	63,368	(37,617)	-	44,212
Dr Sowerby Vehicle	16,988	-	(2,245)	-	14,743
Active Monitoring	-	42,105	(29,089)	-	13,016
Social Prescribing	-	26,736	(26,736)	-	-
Dad's Research	7,878	11,000	(5,687)	-	13,191
My Generation	13,241	1,035	(865)	-	13,411
Green Minds	7,357	33,578	(15,463)	-	25,472
Blended CBT	10,451	-	-	(10,451)	-
Children and Young People fund	9,989	7,970	(14,740)	-	3,219
PAVO	-	300	(300)	-	-
Crisis Prevention	-	15,000	(6,878)	-	8,122
Digital Work	-	20,382	(9,217)	-	11,165
Counselling	-	36,377	(18,270)	-	18,107
<b>Total restricted funds</b>	<u>96,091</u>	<u>260,987</u>	<u>(167,346)</u>	<u>(10,451)</u>	<u>179,281</u>

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Total funds</b>	<u>210,673</u>	<u>539,540</u>	<u>(399,193)</u>	<u>-</u>	<u>351,020</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £	
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted Income	154,740	191,699	(231,857)	114,582	
<b>Restricted funds</b>					
Premises Fund	6,050	-	(6,050)	-	
Friends of Brecon and District Mind	668	1,783	(125)	2,326	
Art Project	12,108	750	(3,580)	9,278	
Peoples Health Trust	153	-	(31)	122	
Mums Matter	11,896	30,312	(23,747)	18,461	
Dr Sowerby Vehicle	20,000	-	(3,012)	16,988	
Active Monitoring	-	1,735	(1,735)	-	
Social Prescribing	2,839	30,908	(33,747)	-	
Dad's Research	9,324	11,000	(12,446)	7,878	
My Generation	-	17,494	(4,253)	13,241	
Green Minds	-	18,267	(10,910)	7,357	
Blended CBT	-	35,992	(25,541)	10,451	
Children and Young People fund	-	9,989	-	9,989	
<b>Total restricted funds</b>	<u>63,038</u>	<u>158,230</u>	<u>(125,177)</u>	<u>96,091</u>	
<b>Total funds</b>	<u>217,778</u>	<u>349,929</u>	<u>(357,034)</u>	<u>210,673</u>	

## **Brecon And District Mind**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

The specific purposes for which the funds are to be applied are as follows:

The Premises fund relates to money received from Tudor Trust and Church in Wales. These are restricted monies received for Ty Croeso and Ty Penylan.

The Friends of Brecon and District Mind relates to money raised and spent by the Friends for the benefit of the organisation. These funds can only be utilised as approved by the committee of The Friends of Brecon and District Mind.

The Arts project comprises funds received from the Creative Therapies to fund the operation of the arts project.

People's Health Trust grant contributes towards the costs of the stepping stones project.

Mind Mums Matter represents funding from Comic Relief via National Mind towards a 2 year peri-natal service.

Dr Sowerby represents funding received to purchase a vehicle to be used for various projects within Brecon and District Mind.

Active Monitoring represents funding from WCVA, Santander, Awards for All and Next Steps towards training, salaries, transport, volunteer expenses and overheads.

Social Prescribing represents funding from Welsh Government via Mind Cymru for a mental health specific social prescribing research project.

Dad's Research represents funding from Powys Local Health Board towards a peri-natal service.

My Generation represents funding from Mind, Community Foundation Wales and Percy Davies Institution to run a programme for people aged over 50, to reduce social isolation.

Green Minds represents funding from Powys Association of Voluntary Organisations - The Social Value Fund, Princes Trust and Mind for an eco therapy project.

Children and Young People represents funding from Community Foundation in Wales for the development of a children's and young peoples mental health service.

PAVO represents funding towards bereavement training for the staff.

Crisis Prevention represents funding from Powys County Council to assist with funding the Twilight Service offered.

Digital Work represents funding from Community Foundation Wales to assist with digital support throughout the COVID pandemic.

Counselling represents funding from the National Lottery to support with the COVID response therapy.

## Brecon And District Mind

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 21 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	9,951	9,230	19,181
Current assets	179,011	170,051	349,062
Current liabilities	(17,223)	-	(17,223)
Total net assets	<u>171,739</u>	<u>179,281</u>	<u>351,020</u>